

1947

1947

E  
1227

59710

EASTERN

59710

BRUNEI

CLOSED C.O.  
UNTIL

1998

C.O. 943/1/15

ESTIMATES ~ 1947

Previous

See 59701/47  
(1946 Estimates)

Subsequent

1948



1947

597.0

LEED  
1997

1947

59710



1. G. G. Malaya. ——— 3 pm ——— 9-6-47  
2. G. G. Malaya. ——— Desp. 6 ——— 17-6-47

2

These estimates reveal a unique state of affairs amongst the F.E. Colonial Territories. Estimated Revenue is over double the pre-war revenue, a surplus of \$1 million is estimated for the current year after meeting all special and extraordinary expenditure; and the total estimated surplus funds available at 31 December, 1947 will be \$2,826,000 (£330,000). The one reason for this happy state of affairs is the revenue from oil royalties which accounts for two-thirds of the total revenue. The dependence upon one item of revenue is of course not entirely a healthy sign, but it is difficult to suggest any increase in other sources of revenue as long as the present happy state of affairs continues.

The Governor General has approved these estimates in accordance with the arrangements agreed upon in our tel. of 11th October, 1946 (No.6 in 1946 file).

There seems to be little point in sending these Estimates to the Treasury in view of the territory's strong financial position (The Treasury do not appear to have troubled to answer our letter of 7th May on the 1946 Estimates).

Subject to any comments of Mr. Ramage as regards the items of expenditure referred to in para. 2(c), and to any comments by Mr. Boss, we can acknowledge receipt of the despatch, note that the Governor General has approved the Estimates, and agree to the action referred to in para. 4 of the despatch.

*[Signature]*  
15th July, 1947.



I don't think any comment is called for on the items of expenditure mentioned in para 2 (c) of (2). 3  
We have already expressed our concern with the educational position in Brunei, and stressed the need for early action, in (2) on 59705/46 attached. The Governor-General and the Resident have been considering Mr Fuisby's report for seven months now, so that concrete recommendations may be forthcoming soon. As Mr Palmer suggests?

MB Ramage

24.7.47

MR Bass

You will wish to comment.

I do not think the arrangements in regard to the Brunei Estimates app'd. ~~in the~~ at 6 on the 1946 file are in need of modification as yet.

The appreciation of the financial position over the next five years for which we asked at 14 in the 1946 file (May last) is unlikely to be forthcoming yet awhile.

I doubt the necessity of sending a copy of the Estimates to the Treasury, as they are not at the moment immediately interested, but it might be as well to keep them in touch.

G.C. Whitely

24/7

It wd. be as well  
to remind.  
G.C.W.  
24/7



I regret delay in dealing with these papers - progress has been rather extensive!

The position, tho' nominally healthy, is not quite so good as it looks:

(a) the windfall of stamps some revenue - at least \$150,000 tho' the Crown cheques sales: Brunei cannot split the market of too many issues of stamps!

(b) Cost of living allowances \$150,000 (Head 15) are included in special expenditure. They are in fact, likely to be recurrent in some measure either as C.O.C. allowances or increased salaries, for some time.

In view of the despatch at at (14) on 59701/46-7 regarding an assessment of the long term financial position, there is probably not much we can usefully add about this. I suppose we have no idea how far the oil wealth of Brunei is an immediately wasting asset? - If it is, and there is any danger of revenue from oil decreasing in the next few years, consideration should be given before too long for economic development, and it would be appropriate to expend some funds on such development. This could be considered when we discuss our appreciation of the financial position.

I think Treasury could be given a copy of the Estimates for information, together



a copy of  
with, can reply to (2). If for any name,  
the reserve from oil is less than anticipated,  
or Brunei is drawn into somewhat  
closer relationships with the other Borneo  
colonies, it is well to keep Treasury in  
the picture meantime.

para. 4 of (2). seems reasonable in view of  
the many possible outstanding commitments:  
no doubt it is always possible to draw  
upon the Reserve Fund - or has it some  
special sanctity? - but if other additional  
commitments do arise, some additional  
income will be required.

W. J. Bon  
2/8

M. Mayle

? as at X of my minute  
of 15<sup>th</sup> July, sending copies of No 2 and  
our reply to Treasury (as suggested  
by Mr. Doss).

W. J. Bon  
1/8.

L. J. M.  
14/7  
at home

Mr. Peel to be in return

I submit draft despatch accordingly, and  
draft letter to Treasury enclosing copies of (2)  
and our reply.

I think we might include proportion  
the comment about C.O.L.A.  
G.C. 13/8 13/8/47



3 to Gordon, Malaya (Brunei) - Resp. No. 4 Ref (2) - Cons 59.47

6

4 <sup>10</sup> Serpell (Guy) w/dep of 2 + c/3. - SEP 1947 ✓

5. G.G. Malaya — 3 pm — 9-9-47

1st 1st 27/9

6. D.R. Serpell (Jy) — I.F. 120/10/02 — 29-10-47

Mr Palmer:

I am afraid I have no knowledge of the present position as regards payment for rehabilitation supplies, but I see that Mr Bulworthly queried Mr Serpell on this point at the beginning of the year (minute of 1.1.47 on '46 file).

Para 2 of (3), of which Mr Serpell has a copy, asked again for a 5 year forecast.

MB Lamage

30.10.47

I see that provision is made under Skad 24 Item 31 for \$50,000 in respect of "Materials ordered by Brett" to the other supplies were generally for re-sale to the public, expenditure and proceeds of sale would probably be dealt with in separate accounts not appearing in the estimates.

If Mr G. Whiteley feels that No. 6 calls for a reply, it might be on the lines of X and Y above

I agree  
G.C.W.  
1/11



I submit draft letter to Mr Serpell accordingly.

JBKamaya

8.11.47

7

7 Serpell (Jag) - 6 and

13 NOV 1947

JBW

D.C.A.

To see (2) & 3.

Lhwittaker 28/11

Sen. Hantun.

Jilmlu  
S.G.C.A.

4/1/47

8 G.G. Malaya. — 3pm — 22-11-47

for  
det. by

JBW

9 G.G. Malaya — tel. 130 Sar — 17-12-47

Mr. Boss

Sir G. Whiteley

This five years appreciation from Brunei is interesting. Apart from any expenditure on war damage compensation and on restoration/Government property (£1,500,000) it is estimated that over the years 1948 to 1952 there will be a net surplus of \$9 million, being \$9,650,000 surplus of oil revenue over special expenditure offset by a net deficit of about \$650,000 in respect of other revenue and expenditure. The Government will, however, start off 1948 with a Revenue Surplus of about \$900,000 plus Reserves of about \$2,750,000 (see pencil figures on the front of the printed Estimates enclosed in No.2). In view of the former revenue surplus of \$900,000 which will more than meet the estimated accumulated deficits over the five years of normal revenue and expenditure (\$613,000), it is not clear why, as suggested by the Treasurer in paragraph 8, any part of the oil revenue should be earmarked to meet the accumulated

/of

deficits.



8

deficits. On the other hand, as long as Brunei continues this somewhat curious system of a double budget [(i) oil revenue to meet special expenditure and balance placed to reserve; and (ii) other revenue and recurrent expenditure] then some percentage of the oil revenue might well be considered as available for general development and social services such as education (at present Brunei spends more on Police and Prisons than on Education) and the percentages suggested by the Treasurer (10% in 1948 and 1949, and 5% in 1950, 1951 and 1952) do not appear to be unduly high.

The above figures take no account of (a) any contribution towards the cost of the military administration - a liability we hope will never mature, but Treasury for their part are not at present prepared to waive their claim to a contribution - (b) any expenditure on war damage compensation - an unknown factor at present but the Treasurer suggests that Brunei might be asked to contribute \$4½ million towards the cost of any scheme; and (c) \$1½ million cost of restoration of Government property.

As in the case of all these Far Eastern Colonial territories, (a) and (b) above are the unknown factors which make it impossible to give any firm appreciation of the financial position over the next five years.

Subject to the point above as to the Revenue Reserve at the 1st January, 1948 being sufficient to meet "normal" deficits over the next five years, we can approve paragraph 2 of the Governor-General's savingram.

*A. L. L. L.*

22.1.48.

I think that the Treasurer's reasoning leads up to a false conclusion at (3) in para 2 of this report. His reasoning as regards revenue appears sound & I have no claim not to accept his figures, but I think he goes astray on expenditure. He assumes that <sup>ordinary</sup> expenditure will reach its zenith in 1952, in which year, for the first time, it will be exceeded by non-oil revenue. But he tells us in para (5) that his expenditure figures have been averaged out - this means that the zenith figure must be \$1,450,000+

- what



+ A possible calculation  
is as follows:

Exp. 1947: \$1,000,000

Exp. 1948-52: \$7,250,000,  
which, might be built  
up steadily from \$1 m.  
in 1947 as follows:

1948: \$1,150,000

1949: \$1,300,000

1950: \$1,450,000

1951: \$1,600,000

1952: \$1,750,000

Total: \$7,250,000

Average: \$1,450,000.

Obviously everything  
depends on the nature  
of the program, but  
there is a not  
unusually view - it  
seems revenue a  
very long period  
in the past.

what the amount of the plan is we do not know.<sup>+</sup>

But I think it is clear that in <sup>oil</sup> fact, revenue  
will not reach ordinary expenditure until a  
date subsequent to 1952. I therefore agree  
that oil revenue will have to be brought in  
in order to help out.

I do not, however, see any virtue  
in earmarking any particular percentage  
of oil revenue for this purpose. It is a  
convenient and maybe satisfying fiction  
to make it that oil revenue is only available  
to meet extraordinary expenditures - but it  
should be nothing more than a fiction. Oil revenue  
should be counted in with general revenue &  
the aim should be to place as much revenue  
as possible to spend because we buy oil as  
a source of revenue & it is longer wait.

This brings me to the third part of  
the memorandum: I am all in favor of  
building up as big a reserve as possible,  
but I dissent emphatically from the view to  
which the Finance General appears to consider  
it should be put - i.e. to act as a  
reserve from which to draw to meet the annual  
deficit when oil revenues are no longer  
available - for this, presumably, is what is  
meant by "when oil revenue diminishes or  
ceases, the State's reserves enable it to maintain  
the standards which it should then have  
attained." The reserves could be  
utilized in two ways:

1. by running down capital - but eventually  
all the reserves will have been spent



2) By meeting the capital and using the interest to balance the budget.

This can be criticised on two broad grounds:

1) It appears to be a fact that the entire - in the long run, for which a govt. is answerable this can only be looked at in the long run, - always overlooking the long - term pressure is for ~~the value of the money~~ when the real value of the money earned to decline. And a govt., unlike an individual, cannot seek to maintain its real income by speculation.

2) Morally, it seems to be a counsel of despair to suggest that a Government should live on the interest of its investments, implying as it does a complete lack of

<sup>enterprise</sup>  
It is highly important that reserves should be accumulated during good times, but when the time comes to draw from them they ~~should~~ <sup>should</sup> rather be employed to develop ~~the~~ economic resources and to increase its productive capacity in every possible way so that, when the last oil well runs dry, there are other industries and occupations available to take over the burden of maintaining and improving the standard of living to which the community has by then advanced.

I should therefore be inclined



to reply to (9) broadly upon the above  
lines, subsequently (if the Dept. consider this  
to be necessary) sending a copy of (9) & its  
enclosure to the Treasury, informing them  
of the action we have taken.

Mr. Toes has seen this minute  
and broadly agrees with it.

J. E. Rednall,  
2/4/48

Pl. draft & reply to (9) putting Mr. Palmer's  
point at A & conveying gist of Mr Rednall's  
minute.

G.C.W.

5/2

Draft reply to (9) attached. In view of  
(6) and (7) I think the Treasury shd.  
be informed and accordingly enclose in  
draft letter to Toes. R. Spinks 11/3

Lm  
6/3

10 to 1/Gov. Gen. Malaya - Conf. Sec. No 55 ref (9)

11.3.48

11 Lupell (Gy) w/dup 9 + c/10 ——— 12 3 48

12 G. G. Malaya ——— tel. 86 ——— 4-3-48

Mr. Mayle.

The Ag. Gov. Gen. shows in (12) a  
reasonable impatience for an answer to  
(9). Our answer (10) went on 11/Mar.  
and shd. reach him by the end of  
this week. I suggest, however, that we  
send a pr. opposite in reply to (12).

R. Spinks 16/3

13 To. A/Gov Gen Vol. No 252.

19.2.

14 Secy-Gen, Malaya — 3p — 6-4-48

Mr. Gray.

You may like to see (14) 12  
K. G. Ashman 23/4

Seen / thanks. No comments

R. C. H. Lewis.

27/4.

Mr. Williams.

No further action seems necessary —  
but you may like to look at the  
file specially (9), (10), & (14).

K. G. Ashman  
25/4

Seen, thanks.

There is a lot of excellent  
good sense in H. G. and in  
Mr. Redmill's minute on which it  
was based.

J. B. W.

28.4

*[Faint green stamp]*



IRFE/SMA.

TELEGRAPHIC ADDRESS:

"GOVGEN SINGAPORE"

Governor General's Office,  
CATHAY BUILDING (9TH FLOOR),

Ref (8) in G.G.100/47.

Singapore, 6th April, 1948.

The Secretary-General presents his compliments to the Under Secretary of State for the Colonies and, with reference to paragraph 3 of the Governor-General's secret Despatch No. 1 dated the 30th January, 1947, has the honour to forward three copies of the Brunei Financial Statements for the Fourth quarter, 1947, together with three copies of a Memorandum by the Treasurer, Brunei.

The Under Secretary of State for the Colonies  
COLONIAL OFFICE.

c.c. The British Resident,  
BRUNEI.

Treasury,  
Brunei,

29th March, 1948.

The British Resident,  
Brunei.

-----  
With reference to the State's financial position and prospects, I enclose herewith the following statements for the fourth quarter of 1947

- (A) Surplus and Deficit Account.
- (B) Assets and Liabilities.
- (C) Account of Cash Receipts and Payments.

2. Revenue. Customs Revenue is exceptionally high this Quarter. This is partly due to the response by the British Malayan Petroleum Co. to pay all duties outstanding before the close of the year and partly due to the arrival of a very large amount of dutiable equipment.

An unestimated item of \$419,000 was received from the Malayan Currency Board in respect of currency profits. Oil Royalties amounted to \$761,000

3. Expenditure. Expenditure on behalf of Medical Services - Public Works was considerably less than anticipated owing to the non-arrival of materials.

4. Prospects remain sound.

*S. Lunn*



(A)

STATE OF BRUNEI  
SURPLUS AND DEFICIT ACCOUNT

October to December 1947

1947  
December  
30.

To expenditure  
Balance

617,648.74  
1,996,551.83  
\$2,614,200.57  
=====

By Revenue

2,614,200.57

\$2,614,200.57  
=====

(B)

ASSETS AND LIABILITIES FOR 4th Quarter, 1947

Liabilities

Assets

Cash balance on 30.9.47 \$1,494,152.68

Suspense 384,085.36

Loan 450.-

Advance 49,862.82

Investment -General Res.Fund 1,015.46

Crown Agents 1,161.64

Excess Assets over Liabilities 1,996,551.83

\$3,927,279.79  
=====

Deposit 8,535.71

Cash in transit 45,618.73

Joint Colonial Fund 411,428.57

General Res.fund 1,015.46

Cash in hand 6,404.70

Cash in bank 3,454,276.62

\$3,927,279.79  
=====



(C)

## STATE OF BRUNEI

## ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st October to 31st Dec. 1947

REDEIPTS

Balance on 30th September 1947		1,494,152.68
<u>A. Head of Revenue</u>		
Customs	1,314,403.54	
Licence & Excise	14,382.49	
Municipal	5,998.51	
Courts	1,296.75	
Surveys	17.83	
General	7,344.64	
Posts & Telegraphs	40,164.60	
Electrical	1,252.84	
Land Revenue & Oil royalties	783,243.68	
Interest	27,059.12	
Currency profits	419,028.82	
Premia & Land sales	7.75	
Total Revenue		2,614,200.57
<u>B. Other Receipts</u>		
Deposits	39,314.35	
Advance	57,509.44	
Loans	450.00	
Suspense	683,135.69	
Cash in transit	964,317.87	
Crown Agents Current a/c	5,064.39	
Opium Rev. Repl. Res. fund	1,605.07	
General Reserve Fund	84,646.29	
Investment: General Res. fund	7,221.71	
Surplus fund	713.82	
Total Receipts with Opening balance		<u>1,674,686.05</u> <u>\$5,783,039.30</u>

PAYMENTS

<u>A. Head of Expenditure</u>		
Pensions, Retired Allce etc.	10,524.18	
H.H. the Sultan	15,470.05	
Ministers	5,953.19	
British Resident	5,797.29	
Assistant Resident	3,299.88	
Agriculture	19,449.21	
Audit	1,823.29	
Courts	1,735.00	
Customs and Marine	26,051.39	
Education	16,395.21	
Electrical	5,924.04	
Forests	5,630.96	
Land & District Offices	21,090.91	
Medical & Health	42,687.39	
Miscellaneous Services	100,831.59	
Municipal	11,629.88	
Police & Prisons	31,604.46	
Posts & Telegraphs	53,816.81	
Religious Affairs	796.20	
Treasury	1,821.50	
Public Works Department	235,316.31	
Total Expenditure		617,648.74
<u>B. Other Payments</u>		
Advance	7,646.62	
Suspense	299,050.33	
Deposit	47,850.06	
Cash in transit	1,009,936.60	
Crown Agents C/A	3,902.75	
Joint Colonial Fund	411,428.57	
Opium Rev. Repl. Res. Fund	1,605.07	
General Reserve Fund	83,630.83	
Investment: General Res. fund	6,206.25	
Surplus fund	713.82	
Total payments		<u>1,704,709.24</u> <u>2,322,357.98</u>
Balance on 31.12.47		<u>3,460,681.32</u>
Total Payments with Closing Balance		<u>\$5,783,039.30</u>



Draft  
**TELEGRAM / SAVINGRAM**

17

File No.

59 710/47

C.O.

To :—

Ag. G = G., Malaya.

Repeated to—

Sent.

*Coded*

1530 hours.

Mr.

*163*

Mr.

*May 6/5 am*

Mr.

Mr.

For transmission :—

In Clear

Code

~~Cypher~~

Priority :—

Nil.

~~Reply urgently required.~~

~~Important.~~

~~Immediate.~~

~~Most Immediate.~~

No.

252

~~Restricted.~~

~~Confidential.~~

~~Secret.~~

~~Top Secret.~~

Permt. U.S. of S.

Parly. U.S. of S.

S. of S.

Gov. Gen., Singapore.

(12) *this ref. no. 86*

*Brunei Finances.*

(10) *My saving no. 55, despatches sent on 11th March, gives my comments on the*  
(19) *Treasurer's memorandum.*

Distribution :—

Further action :—

*2. Long delay much regretted.*

INWARD TELEGRAM

TO THE SECRETARY OF STATE FOR THE COLONIES

COPY

RECEIVED IN REGISTRY

RECEIVED IN REGISTRY

(9)

My attention is directed to the fact that

the following telegram was received from

the Secretary of State for the Colonies on the 10th inst.



19  
COLONIAL OFFICE,  
CHURCH HOUSE,  
GREAT SMITH STREET  
S.W.1.

March, 1948

59710/47

IF/120/10/02

Dear Serpell,

You may remember my letter of 13th November 1947, in which I mentioned that the matter of the five-year estimate of BRUNEI finances was still in hand.

... The Governor-General, Malaya has now sent us a  
... Memorandum by the Treasurer of Brunei, a copy of which  
... I enclose for your information, together with a copy  
of our reply.

Yours sincerely,

D.R. SERPELL, ESQ.,



20

S3

Mr. Achutan 16/2  
 Mr. Ln G Whiteley 7/2  
 Mr. Palmer 18/2  
 Mr. \_\_\_\_\_  
 Mr. \_\_\_\_\_

Permt. U.S. of S.

Parly. U.S. S:

Secretary of State.

For Ln G Whiteley'ssignatureYour Reference IF/120/10/02February 1948**DRAFT.**

D. R. SERPELL, Esq.,

TREASURY

Dear Serpell,

You may remember  
~~the letter~~ to my letter

(7) of 13th November 1947, in  
 which I mentioned that  
 the matter of the five-year  
 estimate of Borneo finances  
 was still in hand.

The Governor-General,  
 Malaya has now sent us  
 a Memorandum by the  
 Treasurer of Borneo, a copy  
 of which I enclose for your  
 info. together with a  
 copy of our reply.

**FURTHER ACTION.**

Copy of (9) -  
 to [unclear]  
 [unclear]

Copy of draft  
 [unclear]  
 [unclear]



SAVING.

From the Secretary of State for the Colonies.

To the ~~Officer Administering the Government of SINGAPORE~~ *A. G. G. or M. G.*

Date

No. 251 55 Saving. Confidential.

Your saving No. 130.

Munici Finances.

I have the following comments on the memorandum prepared by the Treasurer of Munei.

2. It appears that the Government of Munei will begin in 1948 with a Revenue Surplus and reserve funds composed as follows :-

	<u>Revenue Surplus</u>	<u>Reserve Fund</u>
At 1.1.47	£833,324 (estimated)	£1,898,002
1947 Estimated Surplus of £927,154 broken down:-	<u>76,649</u>	<u>850,505</u>
At 31.12.47 (Estimated)	<u>£ 909,973</u>	<u>£2,749,507</u>

The revenue surplus alone would, it appears, more than cover the accumulated deficits of non-oil revenue against ordinary expenditure 1948-52, estimated at £613,000.

3. The use of an average annual figure of Personal Expenditure and Other Charges Annually Recurrent in appendix A of the memorandum gives a misleading impression of the relation of Personal Expenditure and Other Charges Annually Recurrent to non-Oil revenue. If, as is stated in paragraph 5, the zeniths of Personal Expenditure and Other Charges Annually Recurrent will be reached in about 1952, an estimate properly based on this opinion could presumably show a deficit and not a surplus in 1952. I suggest that the figures for the individual years should be something like this :-

	<u>Personal Expenditure and Other Charges Annually Recurrent.</u>	<u>Deficit (-) or Surplus (+)</u>
1948	£1,150,000	+ 37,000
1949	£1,300,000	- 46,000
1950	£1,450,000	- 114,000
1951	£1,600,000	- 197,000
1952	£1,750,000	- 293,000
Total	<u>£7,250,000</u>	<u>- 613,000</u>

Average p.a. £1,450,000

4. The conclusion reached at the beginning of paragraph 8 of the memorandum seems to be open to question, but I agree with the proposition that oil revenue will have to be brought in to make good the deficit, except in so far as that deficit is not met from the Revenue Surplus referred to in paragraph 2 of this savinggram. This, however, raises the whole issue of continuing to maintain

two separate budgets. I am not aware of the origin of this system and it is not clear what purpose is served in earmarking any particular percentage of oil revenue for the purpose of meeting a deficit on the non-oil budget. In the past it may have been a convenient and salutary fiction to lay down that oil revenue was only available to meet extraordinary expenditure but it should be nothing more than a convenient rule of thumb working arrangement, and I incline to the view that oil revenue should in future be included in the general revenue, and that the aim should be to put a reasonable proportion of the total revenue to reserve against the time when oil as a source of revenue will no longer exist.

5. In this connection, however, I do not feel able to agree with the implication in paragraph 3 of your Saving No. 130, that, when oil revenue diminishes or ceases, the standards to which the State should then have attained ought to be maintained by merely drawing on the accumulated reserve funds, as if the loss of oil revenue is offset by drawing on reserve funds those funds will eventually be exhausted and the State will be left without reserves or alternative sources of revenue.

6. In my view it is important that whilst reserves should be accumulated during good times from the oil revenue, they should be utilised to develop the other economic resources of the State and to increase its productivity in every possible way. A positive policy of this kind offers the best assurance that, when the last oil-well runs dry there shall be other industries ready and able to maintain and improve the standards of living to which the community will by then have advanced.

SECEP



59710/47

23  
10

Wt. 23364/665. 8/47. 50,000. S. & S. Ltd.

C. O.

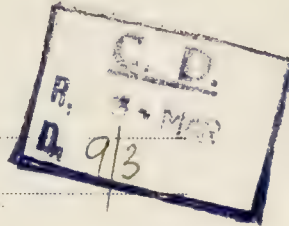
Mr. Ashton 14/2

Mr. Sir G. Whitelaw 17/2

Mr. Palmer 19/2

Mr. Boss 28/2

Mr. Mayle 29/2



Permt. U.S. of S.

Parly. U.S. S.

Secretary of State.

Your Reference

DRAFT. SAVING

No. 55  
251 Confidential

February, 1948.

ACTING GOVERNOR-GENERAL of Malaya  
at SINGAPORE.

Your saving No. 130.

Brunei Finances.

I have the following comments on  
the memorandum prepared by the Treasurer of  
Brunei.

2. It appears that the Government of  
Brunei will begin 1948 with a Revenue  
Surplus and Reserve Funds, composed as  
follows:-

	Revenue Surplus	Reserve Fund
At 1.1.47	£833,324 (estimated)	£1,898,882
1947 Estimated Surplus of £927,154 broken down:-	76,649	850,505
At 31.12.47 (Estimated)	£909,973	£2,749,387

The revenue surplus alone would, it appears  
more than cover the accumulated deficits of  
non-oil revenue against ordinary expendi-  
ture, 1948-52, estimated at £613,000.

3. The average annual figure of P.E. and

O.C.A.R. used in Appendix A of the  
Memorandum, appears to give a  
impression of the relation of P.E. and

O.C.A.R.

FURTHER ACTION.

Copy to Treasury  
(see draft letter)

Can charges  
be made  
annually

O.C.A.R. to Non-Oil Revenue. If, as is stated (Min. of 2/2)

in paragraph 5, the zeniths of P.E. and O.C.A.R.

will be reached in about 1952, an estimate

properly based on that opinion would almost <sup>presumably</sup>

~~now a deficit and not a~~  
~~certainly exclude the possibility of any non-~~

~~oil revenue surplus in 1952. A suggested~~

~~that the figures should~~  
~~calculation, as follows, results in non-oil~~

~~be something like this:~~  
~~revenue being less than expenditure in every~~

~~year after 1948:~~

In the individual  
years

	<u>P.E. &amp; O.C.A.R.</u>	<u>Deficit (-)</u> <u>or</u> <u>Surplus (+)</u>
1948	\$1,150,000 ⊕ →	37,000
1949	\$1,300,000	46,000
1950	\$1,450,000 -	114,000
1951	\$1,600,000 -	197,000
1952	\$1,750,000 -	293,000
Total	\$7,250,000 ⊖ →	613,000

Average p.a. \$1,450,000.

4. Accordingly <sup>The</sup> conclusion reached at the beginning of paragraph 8 of the memorandum ~~would~~ <sup>seem to be then</sup> ~~appear to be false~~, but I agree with the proposition that oil revenue will have to be brought in to make good the deficit, except in so far as that deficit is not met from the Revenue Surplus referred to in paragraph 2 of this savingram. This, however, raises the whole issue of continuing to maintain two separate budgets. I am not aware of the origin of this system and it is not clear what purpose is served in earmarking any particular percentage of oil revenue for the purpose of meeting a deficit on the non-oil budget. In the past it may have been a convenient and ~~very~~ salutary fiction to lay

down



down that oil revenue was only available to meet extraordinary expenditure but it should be nothing more than a convenient rule of thumb working arrangement, and I incline to the view that oil revenue should in future be included in the general revenue, and that the aim should be to put (to reserve) a reasonable proportion of the total revenue <sup>in case</sup> because ~~one day~~ <sup>in time when</sup> oil as a source of revenue will no longer exist.

5. In this connection, however, I do not feel able to agree with the implication in paragraph 3 of your Saving No.130, that, when oil revenue diminishes or ceases, the standards to which the State should then have attained ought to be maintained by merely drawing on the accumulated reserve funds, <sup>as</sup> firstly, if the loss of oil revenue is offset by drawing on reserve funds, those funds will eventually be exhausted and the State will be left without reserves or alternative sources of revenue.

6. In my view it is important that whilst reserves should be accumulated during good times from the oil revenue, they should be utilised to develop the other economic resources of the State and to increase its productivity in every possible way. A positive policy of this kind offers the best assurance that, when the last oil-well runs dry there shall be other industries ready and able to maintain and improve the standards

26  
of living to which the community will  
by then have advanced.

SECMR.



S A V I N G

From: GOVERNOR-GENERAL, MALAYA.  
To: SECRETARY OF STATE FOR THE COLONIES, LONDON.  
Date: 17th December, 1947.  
No: 130 Saving.

CONFIDENTIAL

*(14) on 59701/47*  
Your Despatch Malaya No. 31 Confidential of  
6th May, 1947. BRUNEI FINANCES.

-----  
I enclose herewith copy of a Memorandum prepared by the Treasurer of Brunei to which is attached as Appendix A the forecast requested in your Despatch under reference.

2. I would suggest that the State's pre-war financial policy should be modified over the next four years to enable oil revenue to be used to the extent recommended in para 8 of the Treasurer's Memorandum in order to cover the expected deficit under Personal Emoluments and Other Charges Annually Recurrent as shown in Appendix A to the Memo.

3. I am strongly of opinion that a fairly large proportion of the State's surpluses should be placed to General Reserve. Oil must, it would seem, be regarded as a wasting asset, and since for some years to come oil revenue is likely to represent about 75% of the State's total revenues it would be prudent to ensure that, when oil revenue diminishes or ceases, the State's reserves enable it to maintain the standards to which it should then have attained.

GOVGEN



B.R.

With reference to your request for my views and figures for a five-years financial forecast in respect of this State, I have set-forth herebelow as briefly as possible the various factors which I have taken into account in making the forecast.

2. The forecast itself in terms of figures appears as Appendix 'A'.

3. Based on the known factors I think I have given a fair forecast of the Revenue and Expenditure spread over the next five years.

FACTORS:-

(1) OIL. World supply is decreasing. Demand remains unless a new type of energy can be used (e.g. atomic). It is assumed oil will be source of energy for next five years. Therefore price of oil should not fall. Therefore States' Oil Revenue cannot fall, provided geological forecast of fields is correct.

Present output about 6000 tons per day. Target may reach 8000/10,000 sometime. I have taken 7000 tons per day to produce average revenue \$4,000,000 per annum.

Constructional Period of new refinery and road will be 1948, 1949. After this period import of machinery and equipment should drop considerably. Duty on machinery is to be removed. Therefore potential loss of duty will be most marked in 1948, 1949.

(2) REVENUE. New Tariff will not in itself produce more revenue (in my opinion), it will merely preserve the balance between increased rates of duty and the removal of items from the tariff or decreased rates of duty on various items. It should however in the long run contribute to the prosperity of the country by aiding and accelerating rehabilitation and thereby increase the spending power and ability to import more goods which in turn will produce more Revenue. Therefore we see a slow but definite increase in the general NON oil revenue.

(3) EXPANSION. Excluding oil, the main directions in which expansion should take place among Revenue producing activities are: Municipal, Customs and Excise, Posts and Telegraphs. The Municipal revenue will increase as the new towns are gradually erected and the Posts and Telegraphs will follow the same trend plus an extra fillip from the Oil Company's expansion. But in neither case can the increase amount to a great deal, probably some \$50,000 per annum.

Customs and Excise is explained above.

Development in other directions such as Education, Agriculture, Health, Police etc will produce no revenue.

It is desirable that more roads be constructed to assist in developing the Forestry Department's schemes but it is doubtful whether the Public Works Department will be able to attempt or complete the scheme within this five years. Another problematic development is the erection of wharves and provision of harbour facilities in conjunction with the Oil Company's projected refinery at Muara Island. If the Company is permitted to have its own private wharves, a fee may be charged. In addition to this fee wharf and general harbour dues would be collected, if the State erected a wharf for public use. It is impossible at this juncture to make a sound estimate but it is quite obvious

/that ....



that if the State has to build a wharf that a profit will not be shown for considerably longer than five years.

The Electrical Department should produce some revenue when the new plant is installed, but this may not be until 1950, at the moment it is run at a considerable loss.

(4) EXPENDITURE

PERSONAL EMOLUMENTS AND O.C.A.R.

(a) Staff must increase to keep pace with the State's development and rehabilitation. The Oil Company's projected schemes for trunk road, refinery, wharves etc. is on a grandiose scale.

(b) Salaries. It is logical to assume that new Salaries Commission will ensure a general up-grading of all salaries. I consider it is unlikely that H.C.L.A. will fall for a couple of years and then only gradually.

(c) O.C.A.R., excluding H.C.L.A. mentioned in (b), will have to increase as a result of expansion in staff, buildings, electrical plant etc.

Personal Emoluments should have a sudden increase due to general increase in salaries and then gradually increase further with expansion until the zenith is reached after which it should remain fairly static.

O.C.A.R. should increase more rapidly each year in proportion to the amount of rehabilitation and expansion accomplished until it reaches a zenith then should be fairly static.

(5) I consider the zeniths referred to in paragraph (4) will be reached in about 1952, I have therefore set down an average expenditure annually to cover the intervening five years. This is under P.E. \$700,000 and under O.C.A.R. \$750,000.

(6) P.E. SPECIAL EXPENDITURE (excluding P.W.Extraordinary). This item was in general under estimated for 1947 partly owing to lack of data on which to base current prices. It will immediately increase for that reason and also because so much material is required for rehabilitation. As material arrives, so the need will decrease. Prices should fall in time but I do not think this will be noticeable until 1950. I have shown a decreasing expenditure each year to cover these factors.

(7) P.W.EXTRAORDINARY. The P.W.D. is limited in its activities by labour, materials and technical staff. The State Engineer considers he will be fully occupied in re-building the destroyed towns over the next five years without branching out into other desirable schemes. In my opinion the Staff difficulties should and will be partly overcome but perhaps not until 1949 or 1950. I consider that prices will fall slightly in late 1949 and 1950. I have allowed for these factors, fall in prices and ability to cope with more work. As the towns are completed, so will more energy be available for other tasks and less proportionally will be required to be done. The expenditure curve therefore falls in the later years.

(8) The foregoing factors when reduced to figures (see Appendix A) disclose a deficit in respect of non-oil revenue on a decreasing scale until 1952 after which I consider we can pay our way as regards P.E. and O.C.A.R. from non-oil revenue.

/It ....

It will be necessary and wise to amend the present fiscal policy to enable the State to meet this deficit and keep pace with its obligations to the Public and expansion and Prosperity of the State. I recommend that the State be permitted to earmark part of the Oil Royalties for this purpose on a sliding scale of approximately the following ratio:

1948	10%
1949	10%
1950	5%
1951	5%
1952	5%

This would amount to some \$1,300,000 only which is about twice as much as the estimated deficit and should leave a margin for safety.

(9) The oil-revenue surplus over the expenditure on account of Special and Extraordinary Expenditure shows a slow and steady increase from \$1,600,000 to \$2,400,000.

(10) A summary of the Revenue and Expenditure over the five years 1948/1952 shows a net surplus of \$9,000,000. It is this figure no doubt which is to be taken into account when War Claims are considered. This surplus has allowed nothing for (a) Reserve (b) A probable \$ $\frac{1}{2}$  million for building wharves at Kuala.

I can only express as a personal opinion that the State should offer, if called upon to do so, a contribution of half its net surplus over this period which may amount to about 10% of the War Damage Claims (excluding Government).\*

Sd. D. TRUBLEE

STATE TREASURER,  
BRUNEI.

Brunei,  
1st September, 1947.

\* A very rough estimate of the Brunei War Damage Claims gives a round figure of \$37,000,000/-. This may eventually be reduced by:- (a) an overall percentage reduction of claims (b) a contribution from United Kingdom funds.

The above figure is exclusive of the war damage to Government installations which is estimated at about \$1,500,000.



STATE OF BRUNEI

APPENDIX (A)

	<u>NON-OIL REVENUE</u>	<u>£ P.E. + O.C.A.R.</u>	<u>DEFICIT SURPLUS</u>	
1948	1,187,000	1,450,000	263,000	
1949	1,254,000	1,450,000	196,000	
1950	1,336,000	1,450,000	114,000	
1951	1,403,000	1,450,000	47,000	620,000
1952	1,457,000	1,450,000	7,000	7,000
	6,637,000	7,250,000	613,000	
	=====	=====	=====	

	<u>OIL REVENUE</u>	<u>DEPT. SPECIAL + P.W. EXTROY.</u>	<u>SURPLUS</u>	
1948	4,000,000	2,400,000	1,600,000	
1949	4,000,000	2,300,000	1,700,000	
1950	4,000,000	2,100,000	1,900,000	
1951	4,000,000	1,950,000	2,050,000	
1952	4,000,000	1,600,000	2,400,000	
	20,000,000	10,350,000	9,650,000	
	=====	=====	=====	

5 YEAR SUMMARY.

	<u>REVENUE</u>	<u>EXPENDITURE</u>	<u>SURPLUS</u>
NON-OIL	6,637,000	7,250,000	613,000(deficit)
OIL	20,000,000	10,350,000	9,650,000
TOTAL	26,637,000	17,600,000	9,037,000
	=====	=====	=====

Sd. D. TRUMBLE

STATE TREASURER,  
BRUNEI.

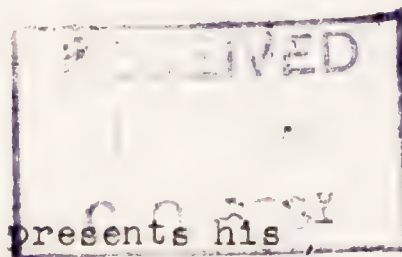
Brunei,  
1st September, 1947.

TELEGRAPHIC ADDRESS:  
"GOVGEN SINGAPORE"

Governor-General's Office,  
CATHAY BUILDING (9TH FLOOR),

Ref: (6) in G.G.100/47

Singapore, 22nd November, 1947.



The Secretary-General presents his

compliments to the Under Secretary of State  
for the Colonies and, with reference to para-  
graph 3 of the Governor-General's secret  
Despatch No. 1 dated the 30th January, 1947,

----- has the honour to forward three copies of the  
Brunei Financial Statements for the Third  
quarter, 1947, together with three copies of  
----- a Memorandum by the Treasurer, Brunei.

The Under Secretary of State for the Colonies,  
COLONIAL OFFICE.



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STATE OF BRUNEI


SURPLUS AND DEFICIT ACCOUNT

July to September 1947

1947				
September 30	To expenditure	\$469,710.14	By Revenue	\$734,950.2
	Balance	265,240.08		
		<u>\$734,950.22</u>		<u>\$734,950.2</u>
		=====		=====

ASSETS AND LIABILITIES FOR 3rd Quarter 1947

<u>Liabilities</u>		<u>Assets</u>	
Cash balance on 30.6.47	\$1,516,702.80	Suspense	\$343,426.30
Deposit	7,379.18	Advance	21,266.92
Loan	375.21	Crown Agents C/A	2,470.10
Cash in transit	11,618.73	Cash in hand	
Joint Colonial Fund	60,000.-	60,260.44	
Excess Assets over Liabilities		Cash in Bank	
	265,240.08	<u>1,433,892.24</u>	
	<u>\$1,861,316.00</u>		<u>1,494,152.68</u>
	=====		<u>\$1,861,316.00</u>
			=====

  
 (Sgd) D. TRUMBLE.  
 TREASURER.  
 BRUNEI

34

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st JULY to 30th Sept. 19

RECEIPTS

	Balance on 30th June, 1947		\$1,516,702.80
<u>A. Head of Revenue</u>			
	Customs	...	\$584,058.51
	Licences & Excise	...	20,392.25
	Municipal	...	8,212.99
	Courts	...	1,514.08
	Surveys	...	89.20
	General	...	4,260.40
	Posts & Telegraphs	...	49,135.48
	Electrical	...	1,170.33
	Land Revenue	...	19,592.61
	Cession money	...	204.41
	Interest	...	45,710.96
	Premia and Land sales	...	609.-
	Total Revenue		734,950.22
<u>B. Other Receipts</u>			
	Advance	...	8,620.40
	Suspense	...	553,113.53
	Deposit	...	53,830.44
	Loan	...	2,375.21
	Cash in transit		1,409,133.-
	Crown Agents current account		1,033.58
	Joint Colonial Fund		60,000.-
	Opium Revenue Repl. Fund		3,675.89
	General Reserve Fund		46,690.18
	Total Other Receipts		2,138,472.23
	Total Receipts with Opening Balance		\$4,390,125.25

PAYMENTS

<u>A. Head of Expenditure</u>			
	1. Pensions, Retired Allce etc.		\$27,414.07
	2. H.H. the Sultan		14,552.34
	3. Ministers		4,931.79
	4. British Resident		16,096.48
	5. Assistant Resident		4,573.53
	6. Agriculture		18,685.97
	7. Audit		1,372.50
	8. Courts		1,337.-
	9. Customs and Marine		19,218.68
	10. Education		14,995.04
	11. Electrical		4,216.34
	12. Forests		7,068.24
	13. Land & District Offices		9,828.90
	14. Medical and Health		17,615.66
	15. Miscellaneous Services		90,003.72
	16. Municipal		10,925.94
	17. Police & Prisons		18,059.02
	18. Posts & Telegraphs		10,659.32
	19. Religious affairs		715.90
	20. Treasury		1,814.50
	21. Public Works Department		175,625.20
	Total expenditure		469,710.14
<u>B. Other Payments</u>			
	Advance		29,887.32
	Suspense		896,539.83
	Deposit		46,451.26
	Loan		2,000.-
	Cash in transit		1,397,514.27
	Crown Agents current a/c		3,503.68
	Opium Revenue Repl. Fund		3,675.89
	General Reserve Fund		46,690.18
	Total other payments		2,426,262.43
	Total Payments		2,895,972.57
	Balance on 31.9.1947		1,494,152.68
	Total Payments with Closing Balance		\$4,390,125.25

S. Trumble  
(Sd) D. TRUMBLE.  
TREASURER.  
BRUNEI



Reference No.(5) in B.T. 15/1947.

-----

The British Resident,  
Brunei.

-----  
With reference to the State's financial position and prospects, I enclose herewith the following statements for the third Quarter of 1947:

- (a) Surplus and Deficit Account.
- (b) Assets and Liabilities.
- (c) Account of Cash Receipts and Payments.

2. Revenue. Customs Revenue is unexpectedly higher this Quarter than last. The increase of \$250,000 is due to large imports by the British Malayan Petroleum Coy. in connection with its oilfield development project.

3. Expenditure. Expenditure has been normal with the exception of that under P.W.D. which is lower than expected owing to non-arrival of goods.

4. Oil royalties accruing during this period amounted to \$761,000 and will be shown in the last Quarter's Return.

5. Prospects remain sound.

Brunei Treasury,  
Brunei, 12th Nov., 1947.

*S. R. R. R.*  
TREASURER  
BRUNEI.

The Church House,  
Great Smith Street,  
S.W.1.

59710/47

13 November, 1947.

36

Dear Serpell,

Thank you for your letter of the 29th October about the Brunei Estimates for 1947. As regards rehabilitation stores, provision is made for the supplies ordered by Brett, under Head 24, IV, item 31. The other supplies were in general for sale to the public, and are, therefore, presumably dealt with in separate accounts not appearing in the Estimates.

2. As regards the 5 year estimate on which a review of the State's financial policy may be based, you will see that we reminded the Governor-General on this point on 5th September in our Brunei despatch No.4, a copy of which was enclosed in my letter to you of the 6th September, 59710/47.

Yours sincerely,

(G.Whiteley.)

D.R. SERPELL, ESQ.,



59710/47

37

Wt. 23364/665. S/47. 50,000. S. & S. Ltd.

C. O.

C. D.  
R. 4- NOV  
D. 11 "

Range 1/11  
Mr. Sir G. Whitely 3/11  
Mr. T.S.  
Mr.  
Mr.

Permt. U.S. of S.  
Parly. U.S. S:  
Secretary of State:

13 NOV 1947

Your Reference for Sir G. Whitely's signature

DRAFT. Letter

D. R. Serpell Esq  
Treasury

Dear Serpell

1) Thank you for your letter of the 29<sup>th</sup>  
October about the Brunei Estimates for  
1947. As regards rehabilitation stores,  
provision is made for the supplies ordered  
by Brett, under ~~the~~ Head 24, <sup>IV</sup>~~III~~,  
item 31. The other supplies were in  
general for sale to the public, and  
are therefore presumably dealt with  
in separate accounts not appearing in  
the Estimates.

FURTHER ACTION.  
  
c. Sect's  
Miss Harris

2. As regards the 5 year estimate  
on which a review of the state's  
financial policy may be based, you  
will see that we reminded the

Governor-General on this point on 5<sup>th</sup> September

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in our Brunei despatch No 4, a copy of

which was enclosed in my letter to you

of the 6<sup>th</sup> September, 59710/47.

yours sincerely.





Your Reference.....

Treasury Reference ... IP.120/10/

02



## TREASURY CHAMBERS,

GREAT GEORGE STREET,

LONDON, S.W.1.

29th October, 1947

39

Dear Whiteley,

(4) Please refer to your letter of 6th September forwarding the Brunei Estimates for 1947. We note that the State is budgetting for a large surplus on the year's working, although, as the British Resident indicates, this may well be mopped up by unpredictable calls during the course of the year.

It would seem that in addition to the liabilities mentioned by the British Resident, there will also be the State's liability in respect of stores and supplies received for rehabilitation purposes. We asked last

Sir G. Whiteley,  
Colonial Office

/year

year what provision, if any, was being made for this. Perhaps you would now let me have a reply to this point, which still applies.

(5) - 54701/5/ I take it that the review contemplated in Mayle's letter of the 7th May is being pursued? Has the 5 year estimate which you asked the British Resident to prepare yet been received?

Yours sincerely,

*Th. Brown*



TELEGRAPHIC ADDRESS:  
"GOVGEN SINGAPORE"

Governor-General's Office,  
CATHAY BUILDING (9TH FLOOR),

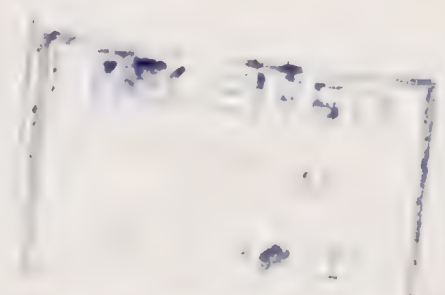
Ref: (4) in G.G.100/47 *Singapore*, 9th September, 1947

5970.1/47

41

The Secretary-General presents his  
compliments to the Under Secretary of State  
for the Colonies and, with reference to para-  
graph 3 of the Governor-General's secret  
Despatch No. 1 dated the 30th January, 1947,  
----- has the honour to forward three copies of the  
Brunei Financial Statements for the Second  
quarter, 1947, together with three copies of  
----- a Memorandum by the Treasurer, Brunei.

(11)~  
5970.1/47



The Under Secretary of State for the Colonies,  
COLONIAL OFFICE.

*[Handwritten signature]*

COPY

42

STATE OF BRUNEI  
SURPLUS AND DEFICIT ACCOUNT

April - June, 1947.

1947			
June 30 - To Expenditure		By Revenue	
April - June)	45,607.54	April - June	753,968.45
Balance	294,360.91		
	<u>\$753,968.45</u>		<u>\$753,968.45</u>

ASSETS AND LIABILITIES FOR 2nd Quarter, 1947.

<u>Liabilities.</u>		<u>Assets</u>	
Cash balance	31.3.47 1,122,424.64	Advance	288,431.08
Suspense	337,210.95	Deposit	677.62
Loan	14,601.22	Cash in hand	
		30,446.92	
Cash in Transit	34,000.-	Cash in Bank	
		<u>1,486,255.88</u>	
Crown Agents c.a.	3,213.78		1,516,702.80
Excess Assets over Liabilities			
	294,360.91		
	<u>\$1,805,811.50</u>		<u>\$1,805,811.50</u>

sd. D. Trumble.



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COPY

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENT FROM 1st APRIL TO 30th JUNE 1947.

RECEIPTS

Balance on 31st March 1947 1,122,424.64

A. Head of Revenue

Customs	\$338,485.47	
Licences & Excise	\$ 19,783.73	
Municipal	9,955.54	
Courts	1,181.65	
Surveys	107.46	
General	62,489.69	
Posts & Telegraphs	46,764.23	
Electrical	1,283.85	
Land revenue & oil royalties	253,410.73	
Cession money	1,826.72	
Interest	18,651.38	
Premia & land sales	28.-	
Total revenue		753,968.45

B. OTHER RECEIPTS

Advance	24,232.87	
Suspense	428,434.98	
Deposit	177,723.89	
Loan	14,601.22	
Cash in transit	1,114,030.02	
Crown Agents current	61,956.82	
Joint Colonial Fund	308,571.43	
Opium Revenue Repl. Fund	7,951.25	
General Reserve Fund	44,162.36	
Total receipts		2,181,664.84
Total Receipts with Opening Balance		<u>\$4,058,057.93</u>

Sd. D. Trumble.

44

STATE OF BRUNEI

PAYMENTS

A. HEAD OF EXPENDITURE

1. Pensions, Retired Allces etc.	37,469.98	
2. H.H. the Sultan	15,602.69	
3. Ministers	3,510.-	
4. British Resident	5,127.76	
5. Assistant Resident	4,093.95	
6. Agriculture	22,315.31	
7. Audit	1,255.90	
8. Courts	1,232.-	
9. Customs and Marine	19,411.04	
10. Education	14,879.47	
11. Electrical	5,608.82	
12. Forests	5,714.89	
13. Land and District Offices	36,541.42	
14. Medical and Health	19,600.54	
15. Miscellaneous services	98,641.31	
16. Municipal	17,088.43	
17. Police and Prisons	17,828.79	
18. Posts and Telegraphs	12,302.33	
19. Religious	711.27	
20. Treasury	1,813.50	
21. Public works Department	118,858.14	
Total Expenditure		459,607.54

B. OTHER PAYMENTS

Advances	312,663.95	
Suspense	91,224.03	
Deposit	178,401.51	
Loan	-	
Cash in transit	1,080,030.02	
Crown Agents c.a.	58,743.04	
Joint Col. Fund	308,571.43	
Opium Rev. Repl. Res. fund	7,951.25	
General Reserve fund	44,162.36	
Total Payments		2,081,747.59
		2,541,355.13
Balance on 30.6.47		1,516,702.80
Total payments with closing balance		\$4,058,057.93

Sd. D. Trumble.



COPY

Ref: No.(4) in B.T. 15/1947.

The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the second Quarter of 1947:

- (a) Surplus and Deficit Account.
- (b) Assets and Liabilities.
- (c) Account of Cash Receipts and Payments.

2. Revenue. The two main items paid into revenue were both received from the British Malayan Petroleum Co. and were in respect of Customs duties (\$200,000) and Oil Royalties (\$233,000). This latter figure is disappointing as it was estimated that production would be larger in the first Quarter than it has been. This payment represents the royalties payable for the half-year ending 28 February 1947 and therefore includes the lower production months of 1946. Production has stepped up considerably during this Quarter and should continue to do so. It follows therefore that higher revenue producing months will be at the end of this year but payment therefore will not be received until 1948. The next and last payment for this year will be made in September. The Oil Royalty actually received may therefore prove to be considerably less than shown in this year's Estimates in spite of increased production. This will be accentuated by the fact that the new arrangement by which Royalty will be paid in kind did not come into effect until 12 August. This arrangement almost doubles the rate of royalty but has become effective later than expected and will be reflected for only six weeks of the revenue received this year i.e. up to 30 September.

3. Revenue in general has exceeded expectations but this excess will probably be off-set by the recent legislation which exempts from import duty machinery and plant imported as replacements for similar materials destroyed or damaged during the war.

4. Expenditure. There is nothing of exceptional interest under this head. The main item is \$118,000 on account of P.W.Dept. This represents part of the erection programme. In general expenditure is going according to plan but it is not yet certain that materials will arrive in time to complete all the Public Works for which Estimates were made.

5. There has been a large payment "below the line" amounting to some \$308,000 in respect of the repayment of cash taken over from the B.M.A.

6. The prospects are sound. I am still of the opinion that after taking into consideration all the factors the State's budget will balance at the close of the year.

Sd. D. Trumble  
Treasurer, Brunei.

Brunei, 30th August, 1947.

Colonial Office,  
The Church House  
S.W. 1.

59710/47.

6 September, 1947.

*Ans'd (6) 46*

Dear Serpell,

With reference to Galsworthy's letter 59704/47 of the 7th May about the Budget Estimates for 1946, I now enclose for your information copies of the Estimates for 1947, the State Treasurer's statement upon them, and the Governor-General's covering despatch, together with our reply.

Yours sincerely,

(G. Whiteley).

D.R. SERPELL, ESQ., O.B.E.



L.V.

59710/47 47

C. O.

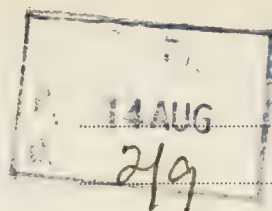
Mr. Rainey 13/8

Mr. Sir G. Whiteley 13/8

Mr. ....

Mr. ....

Mr. ....



Permt. U.S. of S.

Parly. U.S. S.

Secretary of State.

Your Reference for Sir Gerald Whiteley's signature

DRAFT. letter

~~SE~~ Dear Serpell,

D.R. Serpell, Esq., O.B.E. (15) With reference to Galsworthy's

Treasury <sup>on</sup> 59701/46 Letter 54701/47 of the 7<sup>th</sup> May about  
the Brunei Estimates for 1946, I  
now enclose for your information copies  
of the Estimates for 1947, the State  
Treasurer's statement upon them, and  
the Governor-General's covering  
despatch, together with our reply.

copy (2) + ends  
+ copy draft under

53710/47

PROV. 1

NO. 4

Colonial Office,  
The Church House,  
Great Smith Street.

5 September, 1947.

Sir,

I have the honour to acknowledge the receipt of your despatch No. 5 of the 17th June, transmitting copies of the Annual Estimates of Revenue and Expenditure. I note that you have approved these estimates, and agree with the view expressed in paragraph 2 of the despatch as to the wisdom of not making any further allocation to the Reserve Fund at the moment. I note that cost of living allowances have been included in special expenditure under Head 15. Strictly such expenditure is likely to be in some measure

/recurrent,

GOVERNOR GENERAL

THE RIGHT HONOURABLE MALCOLM MACDONALD,  
Etc., Etc., Etc.



recurrent, either as cost of living allowances or increased salaries, for some time.

2. I look forward to the receipt of the forecast of the financial future of the territory over the next five years, suggested in my Dispatch No. 41 of the 6th May.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

(Sgd.) Ivor Thomas.

C. O.

Mr. Ranage 13/8

Mr. Sir O. Whiteley 13/8

Mr. Palmer

Mr.

Mr.

Permt. U.S. of S.

Parly. U.S. S.

Secretary of State.

Your Reference No. 4

DRAFT. despatch

Sir,

Governor-General  
Malaya

(for Brunei)

I have etc to acknowledge the  
(2) receipt of your despatch No 6 of the

17<sup>th</sup> June, transmitting copies of the

Brunei Estimates of Revenue and

Expenditure. I note that you

I note that cost of living  
allowances have been included  
in special expenditure under  
Head 15. Strictly such  
expenditure is to be regarded  
as is likely to be in some  
measure recurrent, either  
as cost of living allowances  
or increased salaries, for some  
time.

FURTHER ACTION.

Copy to Treasury  
(Draft Mem)

have approved these Estimates, and

with the view expressed in para 4 of the despatch  
agree that the British Resident has  
acted wisely in not making any  
further allocation to the Reserve

Fund at the moment.

2. I look forward to the  
receipt of the forecast of the



over the next five years, suggested in my  
despatch No 31 of the 6<sup>th</sup> May.

51  
(4) m 5970/46

I have etc.

M A L A Y A

NO. 6

52  
2/11  
RECEIVED  
Governor-General's Residence,  
Singapore.

17 June, 1947.

Sir,

I have the honour to transmit herewith twelve copies of the Brunei Estimates of Revenue and Expenditure for the year 1947, together with six copies of a statement by the State Treasurer, Brunei.

2. The British Resident has the following comments to make:-

"(a) As regards Revenue, it appears from the British Malayan Petroleum Company's enormously increased programme of production that the revenue from oil royalties is likely to form at least two-thirds of the total revenue of the State and that as a result the revenue this year should be at least double that of the best year before the war. This will bring in its train a considerable number of problems but the first and foremost problem is the stepping-up of public and social services to keep pace with the increased wealth and needs of the country. The principal difficulty in this respect is the recruitment of adequately qualified staff which in its turn depends upon (1) the institution of adequate salary schemes to attract people with the requisite qualifications and (2) the improvement of education to enable the people of the country to fit themselves for the increased responsibilities which will have to be shouldered.

(b) As regards expenditure generally it has only been possible to make very rough approximations in respect of the cost of items of Special Expenditure and Public Works Extraordinary owing to -

(i) the lack of knowledge in Brunei as to exactly what equipment is to be expected under the Brett Report and Young Report. No copy of the Brett Report has ever been received here;

(ii) ignorance of the cost of items coming forward under the Reports mentioned in (i) above including freight, marine insurance, etc;

(iii) the complete lack of price catalogues at present.

In view of the above it is quite possible that as the year progresses it will be necessary to apply for supplementary warrants although I have allowed a reasonably generous margin taking into account the existing enhanced prices and labour

/costs.

The Right Honourable  
A. Creech Jones, P.C., M.P.,  
COLONIAL OFFICE.

costs. There is also the present uncertainty as to what materials will be available in 1947 and it is possible that many of the votes will not be expended if the materials are not forthcoming.

(c) As regards various specific heads of expenditure I submit explanations in respect of -

(i) H.H. the Sultan. The increase over the 1941 Estimates is in anticipation of approval of the recommendations made previously.

(ii) Ministers. This includes the appointment of Pengiran Bendahara which has been vacant since the death of the previous holder in 1943. It is intended that a new appointment should be made this year. The vote also allows for an increase in the personal allowance of Pengiran Pemanha recommended previously.

(iii) Agriculture. The item of \$24,500 for the wet padi settlement scheme was provided at the time when there was a considerable amount of Displaced Javanese labour available and there was no indication as to when these people would be repatriated. As it happened they were all evacuated at short notice. In view however of the serious rice shortage in this part of the world which appears likely to continue for at least another year I consider it essential that Government should take steps to encourage the production of rice as much as possible. In the circumstances now existing however it is unlikely that the whole of this sum will be spent.

(iv) Education. This includes provision for absolutely essential improvements in the facilities and organisation of this Department if it is to meet the expanding needs and aspirations of the people of the country. Many of the recommendations contained in the Frisby Report, which is still under consideration, have been provided for including a sum of \$10,000 as a first instalment towards the institution of a combined establishment at Seria as recommended by Mr. Frisby. This scheme is, however, dependent upon the active co-operation of the British Malayan Petroleum Company. In this connection I should mention that the General Manager of the Company is most anxious to co-operate and has submitted his recommendations to the Head Office in London from which a decision is awaited.

(v) Land. The Special Expenditure of \$148,450 under this Head is mainly in respect of the acquisition of land for - (1) The construction of a new hospital in Brunei Town to replace the one destroyed during the war. The old site was not very suitable as both the Medical Officer and State Engineer

/considered ....



considered it too low-lying, too exposed and too noisy, and moreover it is now required for other purposes in order to allow room for expansion under a new Town Planning scheme which has had to be prepared as the result of the total destruction of Brunei Town during the war.

(2) The construction of a Trunk Road through the State by the British Malayan Petroleum Company.

(vi) Public Works Extraordinary. There is an enormous amount of rebuilding and rehabilitation work to be done as the result of destruction and neglect during the war. The two main limiting factors to progress in this Department at present are (a) shortage of qualified personnel, (b) shortage of materials.

(vii) Political Pensions (Appendix D). I have entered two columns, the first showing the pensions payable at present and the second those which I have recommended with effect from 1947."

As regards sub-paragraphs c(i), c(ii) and c(vii) of these comments, I have approved the recommendations made by the British Resident for the increases in Personal Emoluments shown under the Head of Expenditure - H.H. THE SULTAN, the increase from \$250 per mensem to \$400 per mensem of the Personal Allowance to Pengiran Pemancha shown under Item 4 Head 3 MINISTERS Personal Emoluments, and the increases in the Political Pensions, Item 1 Head 1, PENSIONS, RETIRED ALLOWANCES GRATUITIES, ETC., which are detailed in Appendix D.

(1) ~  
59705/46 The Frisby Report referred to in sub-paragraph c(iv) of the comments was forwarded to you under cover of my telegram No. 28 Saving dated the 18th November, 1946.

3. The British Resident also states that he is unable at present to propose any contribution in 1947 to the General Reserve Fund in spite of the estimated surplus as it would appear that there may be considerable further financial commitments which cannot at present be assessed.

4. In approving the Estimates, I decided that the British Resident had acted wisely in not making any further allocation to the Reserve Fund at the moment in view of possible heavy commitments on the items detailed in the second paragraph of the Treasurer's statement and because of the possibility of the revenue being less than that estimated if the British Malayan Petroleum Company fails to produce as much oil as it expects.

I have the honour to be,  
Sir,  
Your most obedient, humble servant,

*Malcolm MacDonald*

GOVERNOR-GENERAL.

A total surplus of \$927,154 is shown in these Estimates. This is chiefly accounted for by Oil Royalties which amount to \$2,000,000. Of this total there is (a) A surplus of \$75,649 from revenue from sources other than oil over expenditure on account of 'Personal Emoluments' and 'Other Charges' and (b) A surplus of \$850,505 from Oil Royalties over expenditure on account of 'Special Expenditure' and 'Public Works Extraordinary'. These facts are made clear in the attached statement. This is in conformity with the established policy in regard to Oil Royalties.

In considering the amount, if any, that should be paid to Reserve Funds from the surplus, the following factors should be taken into account:-

(a) Unknown probable expenditure

- (i) Arrears of pay in respect of Japanese Occupation.
- (ii) War Damage Claims.
- (iii) Increase in High Cost of Living Allowance.
- (iv) Contribution to Expert Commissions and Secretaries salaries.
- (v) Revisions of pay and increase in Establishments.

In view of the probable large amount that may be represented by these factors I do not recommend that any payment be made to the Reserve Fund at the moment.

It is estimated that the surplus of Assets over Liabilities at the beginning of 1947 is \$833,324 (as shown in the relative Statements).

The position of the State therefore is sound and the prospects are good but any large unknown expenditure will have to be met from Oil Royalties as represented by the estimated surplus.

It is obvious of course that the whole of the financial position of the State is dependent on the British Malayan Petroleum Company fulfilling the production programme as indicated to Government.

REVENUE

Duties, Taxes and Licences A conservative estimate is made hereunder in keeping with the second half of 1946. Until shipping and materials are in greater supply there is little hope of more than a gradual increase. A large proportion of the import duty is occasioned by constructional materials imported by the British Malayan Petroleum Company.

GOVERNMENT UNDERTAKINGS

Posts and Telegraphs A very considerable increase is to be seen in the figure of \$217,000 which is mainly due to the new issue of Brunei Stamps. Sales to dealers alone via the Crown Agents account for \$150,000.

REVENUE FROM GOVERNMENT PROPERTY

Land Revenue and Oil Royalties \$2,059,900 is the amount shown of which \$2,000,000 is in respect of Oil Royalties. The very extensive programme and new borings by the Oil Company make this target possible.

Interest Interest on bank balances and investments will be maintained at much the same level as pre-war i.e. \$80,500.



EXPENDITURE

H. H. The Sultan There is an increase over pre-war days under this head of about \$17,000 accounted for chiefly by a general upgrading of his Personal Emoluments.

Ministers An additional \$6,000 is shown here in respect of the appointment of Pengiran Bendahara.

Agriculture The Wet Padi Settlement scheme will absorb \$24,500 and Drainage and Irrigation a further \$10,000. Both are vitally necessary.

Education \$10,000 is estimated as a State share of the maintenance of a combined School at Seria and a somewhat similar expenditure will be required for school books etc. This is a Department which is in the course of being overhauled and in view of its great importance to the future of the youth of Brunei there is no doubt that a considerable further demand will be made against the Revenue when Mr. Frisby's scheme is ripe.

Land Special Expenditure of \$148,450 is mainly covered by the Acquisition of Land for roads and a new hospital site.

Medical and Health Other Charges Annually Recurrent are double the amount they were in 1941 but this is due as in Special Expenditure to the previous hospital having been entirely destroyed.

Miscellaneous Services The Cost of Living Allowance accounts for \$150,000 under this head which represents approximately 90%

Public Works Annually Recurrent Increased wages and the high cost of materials are the main reasons for the increase under this head.

Public Works Extraordinary This figure of \$642,800 is the largest item in the Estimates and is justified by the rehabilitation necessary after the tremendous destruction and neglect of maintenance which ensued during the War. The high cost of wages and materials are contributing factors.

Sd. D. Trumble  
State Treasurer,  
Brunei.



REVENUENON-OILOIL

Sources other than Oil

1,113,260

Royalty on Oil

2,000,000

EXPENDITURE

Personal Emoluments

407,567

Special Expenditure

506,695

Other Charges Annually Recurrent

629,044

Public Works Extraordinary

642,800

1,036,611

1,149,495

Surplus of non-oil revenue  
over Annually Recurrent Charges

76,649

Surplus of Oil Revenue

850,505

Total Surplus Revenue 1,927,154

=====

Sd. D. Trumble  
State Treasurer  
Brunei.

58

STATE OF BRUNEI

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ESTIMATES

OF

REVENUE AND EXPENDITURE

FOR THE YEAR

1947

REVENUE	...	...	...	...	...	\$3,113,260
EXPENDITURE, RECURRENT			...	...	...	\$1,036,611
						<hr/>
SURPLUS	...	...	...	...	...	\$2,076,649
EXPENDITURE, SPECIAL	...		...	...	...	\$ 506,695
						<hr/>
SURPLUS	...	...	...	...	...	\$1,569,954
EXPENDITURE, PUBLIC WORKS EXTRAORDINARY					...	\$ 642,800
						<hr/>
SURPLUS	...	...	...	...	...	\$ 927,154†
						<hr/> <hr/>

*Published by Authority*

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1947



STATE OF BRUNEI

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ESTIMATES

OF

REVENUE AND EXPENDITURE

FOR THE YEAR

1947

REVENUE	...	...	...	...	...	\$3,113,260
EXPENDITURE, RECURRENT			...	...	...	\$1,036,611
						<hr/>
SURPLUS	...	...	...	...	...	\$2,076,649
EXPENDITURE, SPECIAL	...		...	...	...	\$ 506,695
						<hr/>
SURPLUS	...	...	...	...	...	\$1,569,954
EXPENDITURE, PUBLIC WORKS EXTRAORDINARY					...	\$ 642,800
						<hr/>
SURPLUS	...	...	...	...	...	\$ 927,154
						<hr/> <hr/>

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## STATEMENT SHOWING ESTIMATED SURPLUS AS ON 1st JANUARY, 1947

Estimated Surplus on 5th July, 1946	...	...	\$917,780
Estimated Revenue July-December, 1946		\$806,930	
Estimated Expenditure July-December, 1946		\$891,386	
Estimated Deficit	...	...	\$ 84,456
Estimated Surplus as on 1st January, 1947	...	...	<u>\$833,324</u>

### Statement showing Revenue and Expenditure for the years 1907—1946

YEAR	REVENUE	EXPENDITURE
	\$	\$
1907 ...	51,777	93,334
1908 ...	43,539	75,738
1909 ...	54,562	76,948
1910 ...	77,051	73,513
1911 ...	109,430	79,318
1912 ...	140,847	122,762
1913 ...	165,082	138,665
1914 ...	126,647	163,352
1915 ...	118,972	114,518
1916 ...	127,615	113,317
1917 ...	126,301	106,011
1918 ...	125,726	122,958
1919 ...	162,020	138,844
1920 ...	201,250	223,690
1921 ...	161,520	197,469
1922 ...	204,504	188,250
1923 ...	221,767	189,204
1924 ...	257,474	247,514
1925 ...	315,261	245,286
1926 ...	367,344	297,894
1927 ...	402,135	426,981
1928 ...	354,762	350,005
1929 ...	345,290	344,092
1930 ...	333,079	379,604
1931 ...	342,010	322,791
1932 ...	362,403	334,329
1933 ...	580,756	514,812
1934 ...	645,020	545,021
1935 ...	813,532	786,201
1936 ...	928,690	779,521
1937 ...	1,049,293	653,150
1938 ...	1,179,979	1,476,725
1939 ...	1,274,644	1,181,325
1940 ...	1,556,354	1,462,174
1941 ...	1,325,912	1,137,219
1946 Estimates July-Dec.) ...	806,930	891,386



STATEMENT SHOWING THE ESTIMATED ASSETS AND LIABILITIES AS AT 5TH JULY, 1946.

Liabilities				Assets			
	\$	c.			\$	c.	
Deposits ... ..			108,075 00	Cash in hand ... ..			...
Opium Revenue Replacement Reserve Fund ...			249,255 00	Cash in Bank ... ..			273,080 00
General Reserve Fund ... ..			1,649,627 00	Crown Agents ... ..			6,175 00
General Revenue Balance, Surplus ... ..			917,780 00	Joint Colonial Fund .. ..			94,286 00
				Loans ... ..			16,000 00
				INVESTMENTS:—			
				<i>Surplus Fund</i>			
				Sterling Securities (face value) ... ..			
				Dollar Securities (face value) ... ..			
				<i>General Reserve Fund:—</i>			
				Sterling Securities (face value) ... ..			
				Dollar Securities (face value) ... ..			
				<i>Opium Revenue Replacement Reserve Fund:—</i>			
				Sterling Securities (face value) ... ..			
TOTAL ..			2,924,737 00	TOTAL ...			2,924,737 00

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# REVENUE

## Abstract of Estimated Revenue for 1947.

Head of Revenue	Estimates July-Dec. 1946		Estimated 1947	
	\$	\$	\$	\$
<b>CLASS I</b>				
<b>Duties, Taxes and Licences</b>				
Customs ... ..	346,300		633,000	
Licences and Excise ... ..	19,120		42,560	
Municipal ... ..	3,460		24,050	
<b>CLASS II</b>				
<b>Fees of Court and Office, etc.</b>				
Courts ... ..	1,300		5,000	
Surveys ... ..	300		3,000	
General ... ..	4,120		19,700	
<b>CLASS III</b>				
<b>Government Undertakings</b>				
Posts and Telegraphs ... ..	66,000		217,050	
Electrical ... ..	3,600		7,000	
<b>CLASS IV</b>				
<b>Revenue from Government Property</b>				
Land Revenue and Oil Royalties ... ..	162,810		2,059,900	
Cession Monies ... ..	19,000		19,000	
Interest ... ..	180,720		80,500	
<b>CLASS V</b>				
<b>Land Sales</b>				
Premia and Land Sales ... ..	200		2,500	
Total, <b>Revenue</b> ...	806,930		3,113,260	

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## ESTIMATES OF REVENUE 1947

Revenue Detailed		Estimates July-Dec. 1946		Estimated 1947	
		\$	\$	\$	\$
<b>CLASS I</b>					
<b>Duties, Taxes and Licences Customs</b>					
1. Export duties, Brunei and Muara	...	50,000		80,000	
2. Export duties, Belait	...	300		500	
3. Export duties, Tutong	...	3,700		7,500	
4. Export duties, Temburong	...	6,000		4,000	
TOTAL	...		60,000		92,000
5. Import duties, Brunei and Muara	...	35,000		80,000	
6. Import duties, Belait	...	246,000		450,000	
7. Import duties, Tutong	...	5,000		10,000	
8. Import duties, Temburong	...	300		1,000	
TOTAL	...		286,300		541,000
Total, CUSTOMS	...		346,300		633,000
<b>Licence and Excise</b>					
9. Arms	...	600		700	
10. Aliens	...	1,500		700	
11. Certificate of Identity	...	1,000		1,500	
12. Boats	...	1,000		1,700	
13. Dogs	...	150		400	
14. Excise duty	...	3,500		7,500	
15. Fishing	...	250		600	
16. Wharf dues	...	1,000		3,500	
17. Port and Light dues	...	70		300	
18. Money Lenders	...	...		160	
19. Motor vehicles and Drivers licence	...	6,000		12,000	
20. Hawkers Licences	...	500		1,000	
21. Rubber dealers Enactment	...	800		4,050	
22. Shops, Pawn	...	1,350		2,700	
23. Shops, Spirit	...	900		2,400	
24. Stamp duties	...	500		3,000	
25. Warehouse rent	...	...		350	
Total, LICENCES AND EXCISE	...		19,120		42,560
<b>Municipal</b>					
26. House assessment	...	400		7,750	
27. Market	...	500		1,800	
28. Rest house fees	...	200		400	
29. Slaughter Licences	...	800		5,000	
30. Street Stalls and coffee shops	...	300		500	
31. Water Supplies	...	600		2,300	
32. Conservancy fees	...	600		3,300	
33. Sanitary Board licences	...	60		3,000	
Total, MUNICIPAL	...		3,460		24,050
Total, Class I	...		368,880		699,610



## ESTIMATES OF REVENUE 1947

Revenue Detailed	Estimates July-Dec. 1946		Estimated 1947	
	\$	\$	\$	\$
<b>CLASS II</b>				
<b>Fees of Courts and Office etc.</b>				
<b>Courts</b>				
34. Fines and fees (criminal) ... ..	1,000		3,000	
35. Fees etc. (civil) ... ..	300		2,000	
Total, COURTS ...		1,300		5,000
<b>Surveys</b>				
36. Demarcation fees ... ..	200		2,000	
37. Boundary stones ... ..	100		1,000	
Total, SURVEYS ...		300		3,000
<b>General</b>				
38. Reimbursement for specific purposes ...	20		500	
39. Sale of arms and ammunition ... ..	100		5,000	
40. Miscellaneous ... ..	300		3,000	
41. Fitting private water services ... ..	...		6,000	
42. Freight and passenger fares ... ..	2,200		2,000	
43. Sale of medicines and hospital charges ...	1,500		3,000	
44. Weights and measures, verification fees ...	...		200	
Total, GENERAL ...		4,120		19,700
Total, <b>Class II</b> ...		5,720		27,700
<b>CLASS III</b>				
<b>Government Undertakings</b>				
<b>Posts and Telegraphs</b>				
45. Sale of stamps ... ..	30,000		174,000	
46. Telegrams and telephones ... ..	35,000		42,000	
47. Miscellaneous ... ..	1,000		1,000	
48. Reimbursements from Savings Bank ...	...		50	
Total, POSTS AND TELEGRAPHS ...		66,000		217,050
<b>Electrical</b>				
49. Sale of Electricity ... ..	3,600		5,000	
50. Wiring private services ... ..	...		2,000	
51. Sale and rent of electric appliance ...	...		...	
Total, ELECTRICAL ...		3,600		7,000
Total, <b>Class III</b> ...		69,600		224,050

## ESTIMATES OF REVENUE 1947

Revenue Detailed	Estimates July-Dec. 1946		Estimated 1947	
	\$	\$	\$	\$
<b>CLASS IV</b>				
<b>Revenue from Government Property</b>				
<b>Land Revenue</b>				
52. Land rents, Brunei ... ..	10,000		15,000	
53. Land rents, Belait ... ..	1,000		2,300	
54. Land rents, Tutong ... ..	1,000		5,250	
55. Land rents, Temburong ... ..	1,000		5,600	
56. Mining rents and oil royalties ... ..	138,410		2,000,000	
57. Registers of transfers ... ..	100		1,000	
58. Sand and gravel licences ... ..	300		500	
59. Rent on government buildings ... ..	...		...	
60. Forests ... ..	11,000		30,250	
Total, LAND REVENUE ...		162,810		2,059,900
<b>Cession Monies</b>				
a 61. Cession monies paid by Sarawak Government	2,284		2,284	
b 62. Cession monies paid by North Borneo Govt. ...	16,716		16,716	
Total, CESSION MONIES ...		19,000		19,000
<b>Interest</b>				
63. Interest on loans ... ..	...		500	
64. Interest on bank balances and investments ...	180,720		80,000	
Total, INTEREST ...		180,720		80,500
<b>Currency Profits</b>				
65. Currency profits ... ..	...		...	
Total, CURRENCY PROFITS ...		...		...
Total, <b>Class IV</b> ...		362,530		2,159,400
<b>CLASS V</b>				
<b>Land Sales</b>				
66. Premia and land sales ... ..	200		2,500	
Total, LAND SALES ...		200		2,500
Total, <b>Class V</b> ...		200		2,500
Total, REVENUE FROM ALL SOURCES ...		806,930		3,113,260

(a) Vide Appendix A.

(b) Vide Appendix B.

## EXPENDITURE

## Abstract of the Estimated Expenditure for the Year 1947

Heads of Expenditure	Approved Estimates July-Dec. 1946	ESTIMATED 1947			
		Personal Emolu- ments	Other Charges Annually Recurrent	Other Charges Special Expendi- ture	Total
	\$	\$	\$	\$	\$
1. Pensions, Retired Allowances, Gratuities, etc. ...	84,632	...	50,710	1,000	51,710
2. H. H. The Sultan ...	24,872	44,940	10,410	...	55,350
3. Ministers ...	5,200	18,240	...	...	18,240
4. British Resident ...	16,468	19,097	5,140	9,100	33,337
5. Assistant Resident ...	6,128	10,218	1,280	1,200	12,698
6. Agriculture... ..	32,660	17,143	27,080	41,700	85,923
7. Audit ... ..	3,289	3,994	400	700	5,094
8. Courts ... ..	3,160	4,648	...	1,300	5,948
9. Customs and Marine ...	28,091	41,200	22,350	7,700	71,250
10. Education ... ..	29,969	30,478	22,500	18,770	71,748
11. Electrical ... ..	12,000	4,440	16,500	22,500	43,440
12. Forests ... ..	9,716	15,008	5,870	5,375	26,253
13. Land and District Offices ...	27,028	19,479	14,270	148,450	182,199
14. Medical and Health ...	56,156	41,924	93,970	14,900	150,794
15. Miscellaneous Services ...	240,000	19,920	40,718	171,750	232,388
16. Municipal ... ..	29,270	5,898	35,450	28,500	69,848
17. Police and Prisons ...	44,155	49,930	38,456	21,200	109,586
18. Posts and Telegraphs ...	27,592	24,825	18,240	12,250	55,315
19. Religious Affairs ...	1,636	3,191	200	...	3,391
20. Reserve Funds ... ..	...	...	...	...	...
21. Treasury ... ..	3,480	7,248	...	300	7,548
22. Public Works Department ...	11,157	25,746	4,500	...	30,246
23. Public Works, Annually Recurrent	70,250	...	221,000	...	221,000
24. Public Works, Extraordinary ...	124,477	...	...	642,800	642,800
TOTAL ...	891,386	407,567	629,044	1,149,495	2,186,106



## ESTIMATES OF EXPENDITURE

Expenditure Detailed				Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
				\$	\$	\$	\$
<b>1</b>	<b>PENSIONS, RETIRED ALLOWANCES GRATUITIES, ETC.</b>						
<i>a</i>	1. Pensions and Superannuation Allowances	...	...	15,000		25,000	
<i>b</i>	2. Political Pensions	...	...	5,632		15,710	
	3. Gratuities and Grants	...	...	25,000		10,000	
	Total	...			45,632		50,710
	SPECIAL EXPENDITURE						
	4. Arrears of Pensions	...	...	...	39,000	...	1,000
	Total, <b>Pensions, etc.</b>	...			84,632		51,710
<b>c2</b>	<b>H. H. THE SULTAN</b>						
	(A)—PERSONAL EMOLUMENTS						
	5. H. H. The Sultan	...	...	12,000		36,000	
	6. The Tengku Ampuan	...	...	1,350		4,080	
	7. Private Secretary	...	...	1,200		3,000	
	8. Aide-de-Camp	...	...	360		720	
	9. Steward	...	...	180		360	
	10. Clerk	...	...	150		360	
	11. Peons, two, one at \$17 and one at \$12 p.m.	...	...	132		420	
	Total, Personal Emoluments	...			15,372		44,940
	(B)—OTHER CHARGES						
	I—ANNUALLY RECURRENT						
	12. Transport	...	...	300		600	
	13. Uniform	...	...	100		150	
	14. Charities and Festivals	...	...	800		1,200	
	15. Maintenance of Istana	...	...	250		600	
	16. Maintenance of Grounds	...	...	250		600	
	17. Maintenance of Motor Cars	...	...	500		1,200	
	18. Servants Allowance	...	...	900		3,200	
	19. Electric Power and Lighting	...	...	700		1,500	
	20. H. H. The Sultan's Birthday Celebrations	...	...	200		300	
<i>d</i>	21. Conveyance Allowance	...	...	...		360	
	22. Stationery	...	...	...		100	
	23. Entertainment	...	...	...		600	
	Total, Annually Recurrent	...			4,000		10,410
	II—SPECIAL EXPENDITURE						
	Total, Special Expenditure	...			5,500		...
	Total, <b>H. H. The Sultan</b>	...			24,872		55,350

(a) Vide Appendix C.  
(b) Vide Appendix D.

(c) B. R. O. Conf. 28/46.  
(d) Private Secretary.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>a3 MINISTERS</b>				
(A)—PERSONAL EMOLUMENTS				
1. Pengiran Bendahara ... ..	...		6,000	
2. Pengiran Pemancha ... ..	3,000		6,000	
3. Allowance to Ex-Regents ... ..	600		1,200	
4. Personal Allowance to present Holders of Office	1,500		4,800	
5. Secretary to Minister ... ..	100		240	
Total, Personal Emoluments ...		5,200		18,240
Total, <b>Ministers</b> ...		5,200		18,240
<b>4 BRITISH RESIDENT</b>				
(A)—PERSONAL EMOLUMENTS				
6. British Resident ... ..	4,800		9,830	
7. British Resident Entertainment Allowance ...	450		900	
8. Secretary to Resident ... ..	1,700		3,600	
9. Clerks, Grade IIB, two [\$780–60A–1,200] ...	1,490		1,895	
10. Clerk, Grade IIIA [\$660–60A–1,020] ...	550		745	
11. Clerks, Grade IIB, two [\$360–60A–720] ...	540		760	
12. Peon ... ..	388		452	
13. Gardeners, three ... ..	450		915	
Total, Personal Emoluments ...		10,368		19,097
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
14. Contingencies ... ..	100		200	
15. Maintenance of Residency car ... ..	600		1,260	
16. Maintenance of Residency House and Grounds	500		2,000	
17. Lighting Power and Fuel ... ..	300		600	
b 18. Conveyance Allowance ... ..	...		1,080	
Total, Annually Recurrent ...		1,500		5,140
II—SPECIAL EXPENDITURE				
19. Purchase of Typewriters ... ..	...		600	
20. Purchase of Furniture ... ..	...		1,000	
21. Purchase of Gestetner ... ..	...		700	
22. Purchase of Filing Cabinets ... ..	...		900	
23. Purchase of Safes, two ... ..	...		1,200	
24. Repairs of Office Equipment ... ..	...		300	
25. Rebuilding of Tennis Court ... ..	...		400	
26. Purchase of Motor Car ... ..	...		4,000	
Total, Special Expenditure ...		4,600		9,100
Total, <b>British Resident</b> ...		16,468		33,337

(a) B.R.O. Conf. 28/46.

(b) British Resident \$720.  
Secretary to Resident \$360.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>5 ASSISTANT RESIDENT</b>				
(A)—PERSONAL EMOLUMENTS				
1. Assistant Resident ... ..	3,300		6,600	
2. Assistant Resident Entertainment Allowance	300		600	
a 3. Clerk, Grade IB [ \$1,320–120A–2,040] ...	740		1,530	
4. Clerk, Grade IIB [ \$780–60A–1,200] ...	330		720	
b 5. Clerk, Grade IIIA [ \$300–36A–480–60A–600] ...	280		336	
6. Peon ... ..	144		144	
7. Gardener ... ..	144		288	
Total, Personal Emoluments ...		5,238		10,218
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
8. Travelling and Transport ... ..	200		400	
9. Miscellaneous ... ..	240		400	
10. Conveyance Allowance ... ..	...		480	
Total, Annually Recurrent ...		440		1,280
II—SPECIAL EXPENDITURE				
11. Purchase of Office Furniture ... ..	...		500	
12. Purchase of Cash Boxes ... ..	...		200	
13. Purchase of Safe ... ..	...		500	
Total, Special Expenditure ...		450		1,200
Total, Assistant Resident ...		6,128		12,698
<b>6 AGRICULTURE</b>				
(A)—PERSONAL EMOLUMENTS				
14. Agricultural Officer ... ..	3,600		7,200	
15. Malay Agricultural Assistant [ \$1,800–120A–2,400] ... ..	720		1,800	
16. Malay Agricultural Subordinate Grade I, [ \$1,080–60A–1,200] ... ..	600		1,200	
17. Malay Agricultural Subordinate four, Grade II, [ \$600–60A–960] ... ..	2,220		3,840	
18. Malay Agricultural Subordinate two, Grade III, [ \$360–36A–540] ... ..	547		1,023	
19. Malay Agricultural Subordinate Probationer, [ \$216–24A–360] ... ..	176		360	
20. { Clerk, Grade IIB, [ \$360–60A–720] ... ..	450		940	
{ Clerk, Grade IIIA, (temporary) ... ..	246		...	
21. Peon ... ..	126		261	
22. Padi Instructors ... ..	...		519	
Total, Personal Emoluments ...		8,685		17,143
Carried forward ...		8,685		17,143

(a) Change of Holder.

(b) B. T. 27/46.



Expenditure Detailed		Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
		\$	\$	\$	\$
	<i>Brought forward ...</i>		8,685		17,143
6	AGRICULTURE— <i>continued</i>				
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
	1. Maintenance of Agricultural and Padi Test Stations ...	7,000		15,000	
	2. Pest and Disease Treatment ...	1,000		2,000	
	3. Experiments and Demonstration ...	1,400		2,000	
	4. Purchase of Planting Materials Chemicals, etc. ...			1,000	
	5. Travelling and Transport ...	1,000		1,000	
	6. Uniforms ...	500		750	
	7. Miscellaneous ...	75		250	
	8. Purchase of Maps, Books, Periodicals, etc. ...	200		300	
a	9. Conveyance Allowance ...			780	
	10. Purchase of Implements and Utensils ...	600		1,000	
	11. Agriculture Show ...			3,000	
	Total, Annually Recurrent ...		11,775		27,080
	II—SPECIAL EXPENDITURE				
	12. Wet Padi Land Settlement Schemes ...			24,500	
	13. Buffalo rearing and grazing Experiment ...			2,000	
	14. Drainage and Irrigation scheme ...			10,000	
	15. Establishment of Poultry Section ...			2,000	
	16. Purchase of incubators ...			500	
	17. Purchase of Hand Grinding Machine ...			700	
	18. Establishment of A Rubber Multiplication Nursery ...			2,000	
	Total, Special Expenditure ...		12,200		41,700
	Total, <b>Agriculture</b> ...		32,660		85,923
7	<b>AUDIT</b>				
	(A)—PERSONAL EMOLUMENTS				
	19. Officer-in-charge, Audit ...	1,260		2,520	
	20. Officer-in-charge, Personal Allowance ...	105		210	
	21. Clerks, Grade IIIB, two [\$360–60A–720] ...	810		1,025	
	22. Peon ...	114		239	
	Total, Personal Emoluments ...		2,289		3,994
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
	23. Transport ...	200		300	
	24. Miscellaneous ...	100		100	
	Total, Annually Recurrent ...		300		400
	II—SPECIAL EXPENDITURE				
	25. Purchase of Typewriter ...			500	
	26. Purchase of Furniture ...			200	
	Total, Special Expenditure ...		700		700
	Total, <b>Audit</b> ...		3,289		5,094

(a) Agricultural Officer \$600.  
Malay Agricultural Assistant \$180.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>8 COURTS</b>				
(A)—PERSONAL EMOLUMENTS				
<i>Brunei</i>				
1. Magistrate Second Class Grade I, Adm. Br. [ \$2,280–120A–3,120] ...	1,260		2,640	
2. Clerk, Grade IIB [ \$780–60A–1,200] ...	510		830	
3. Process Server ...	150		252	
<i>Belait</i>				
4. Clerk, Grade IIB [ \$780–60A–1,200] ...	720		780	
5. Process Server ...	120		146	
Total, Personal Emoluments ...		2,760		4,648
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
Total, Annually Recurrent ...		...		...
II—SPECIAL EXPENDITURE				
6. Purchase of Typewriter ...	...		500	
7. Purchase of Office Furniture ...	...		200	
8. Purchase of Safe ...	...		600	
Total, Special Expenditure ...		400		1,300
Total, Courts ...		3,160		5,948
<b>9 CUSTOMS AND MARINE</b>				
<i>Customs</i>				
(A)—PERSONAL EMOLUMENTS				
a 9. Contoller ...	2,635		8,980	
b 10. Superintendent, Trade and Customs [ \$2,280– 120A–3,120] ...	1,110		2,330	
c 11. Supervisor, Grade IA [ \$1,080–90A–1,620] ...	420		1,350	
12. Supervisor, Grade IB, [ \$1,320–120A–2,040] ...	660		1,320	
d 13. Clerk, Grade IIB, [ \$780–60A–720] ...	497		1,070	
14. Clerk, Grade IIA, three, [ \$660–60A–1,020] ...	1,080		2,235	
e 15. Clerk, Grade IIIA, [ \$300–36A–480–60A–600] ...	130		362	
f 16. Clerk, Grade IIB, three, [ \$360–60A–720] ...	264		1,120	
17. Outdoor Officers:—				
Grade I, two, [ \$540–60A–720] ...	720		1,440	
Grade II, fourteen, [ \$360–36A–504] ...	3,348		6,963	
Grade III, ten, [ \$216–24A–336] ...	984		2,528	
18. Peon [ \$144–12A–300] ...	75		185	
TOTAL ...		11,923		29,883
Carried forward ...		11,923		29,883

(a) New appointment B. R. O. 237/46.

(b) B. R. O. 260/46.

(c) Vide B. R. O. 133/46.

(d) Subject to passing Clerical Examination.

(e) B. R. O. 256/46, 316/46, 326/46.

(f) B. R. O. 139/46.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
9 CUSTOMS AND MARINE— <i>continued</i>				
<i>Brought forward</i> ...		11,923		29,883
(A)—PERSONAL EMOLUMENTS— <i>contd.</i>				
<i>Marine</i>				
1. Serang, Special Grade, [ <del>\$780-60A-960</del> ] ...	780		840	
2. Serang, Grade I, three [ <del>\$540-60A-720</del> ] ...	270		1,860	
3. Serang, Grade II, [ <del>\$360-36A-504</del> ] ...	180		360	
4. Serang, Grade III, [ <del>\$216-24A-336</del> ] ...	132		...	
5. Engineer, Special Grade, [ <del>\$780-60A-960</del> ] ...	390		840	
6. Engineer, Grade I, two, [ <del>\$540-60A-720</del> ] ...	...		1,080	
7. Engineer, Grade II, four, [ <del>\$360-36A-504</del> ] ...	1,008		1,500	
8. Engineer, Grade III, [ <del>\$216-24A-336</del> ] ...	108		...	
a 9. Helmsman [ <del>\$504 36A-612</del> ] ...	...		504	
a 10. Sailor, Grade I, [ <del>\$384-24A-480</del> ] ...	...		384	
a 11. Sailor, Grade II, three, [ <del>\$312-12A-360</del> ] ...	...		936	
a 12. Sailor, Grade III, eleven, [ <del>\$144-12A-300</del> ] ...	1,080		2,429	
a 13. Inspector of Beacons and Fisheries [ <del>\$312-12A-360</del> ] ...	120		248	
14. Lighthouse Keepers, two, [ <del>\$144-12A-300</del> ] ...	...		336	
TOTAL ...		4,068		11,317
Total, Personal Emoluments ...		15,991		41,200
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
15. Contingencies ...	150		300	
16. Bunting ...	300		300	
17. Fuel and Oil ...	6,000		8,000	
18. Repair and Maintenance of Boats ...	2,000		10,000	
19. Maintenance of Beacons and Lighthouses ...	500		850	
20. Transport ...	350		1,000	
21. Conveyance Allowance ...	...		...	
22. Uniforms ...	600		1,400	
23. Lighting ...	300		500	
Total, Annually Recurrent ...		10,200		22,350
II—SPECIAL EXPENDITURE				
b 24. Purchase of Weighing Machine ...	...		800	
25. Purchase of Safes ...	...		800	
c 26. Purchase of Typewriters ...	...		600	
27. Purchase of Boats ...	...		500	
28. Purchase of Marine Engine and Spares ...	...		5 000	
Total, Special Expenditure ...		1,900		7,700
Total, Customs and Marine ...		28,091		71,250

(a) B. R. O. 379/46.

(b) Including revote \$600.

(c) Revote.



Expenditure Detailed		Estimated Expenditure July-December, 1946		Estimated Expenditure, 1947	
		\$	\$	\$	\$
<b>10</b>	<b>EDUCATION</b>				
	(A)—PERSONAL EMOLUMENTS				
1.	Acting Superintendent of Education ...	...		1,320	
2.	Assistant Superintendent of Education ...	600		...	
3.	Teacher (\$600-30A 780) ...	390		780	
4.	Teachers (Trained) Grade I, six, [\$600-30A 840] ...	1,055		4,495	
5.	Teachers (Trained) Grade II, seventeen [30A-540] ...	3,545		3,465	
6.	Teachers (Untrained) Grade I, sixteen [30A-360-36A 540] ...	3,705		7,670	
7.	Teachers (Untrained) Grade II, seventeen [8264-21A-336] ...	2,286		6,328	
8.	Teachers (Probationers) eighteen [180-12A-240] ...	2,411		4,948	
9.	Women Teachers, (Probationers) four ...	390		720	
10.	Clerk, Grade IIIa [3300 30A 480 60A 600] ...	240		530	
11.	Special Allowance ...	240		480	
12.	Peon ...	72		150	
13.	Religious Teachers ...	110		240	
14.	Women Teachers, Grade II ...			252	
	Total, Personal Emoluments ...	15,044		30,478	
	(B) OTHER CHARGES				
	I—ANNUALLY RECURRENT				
15.	Maintenance of Students at Tanjong Malin ...	5,000		12,000	
16.	Grants-in-aid to Schools ...	1,100		3,000	
17.	School Books and Writing Materials ...	3,000		1,000	
18.	Transport ...	500		2,500	
19.	School Garden ...	600		1,000	
20.	School Handicrafts ...	600		1,100	
21.	Miscellaneous ...	100		100	
22.	Grant to Boy Scouts Association ...	...		500	
23.	Sports and Sports Requisites ...	500		1,000	
24.	Electric Power and Lighting ...	50		300	
	Total, Annually Recurrent ...	11,450		22,500	
	II—SPECIAL EXPENDITURE				
25.	Purchase of Boats for use of Group Teachers ...	...		270	
26.	Purchase of two of Typewriters "Rumi 24" bar and Jawi ...	...		600	
27.	Purchase of Gestetner ...	...		1,000	
28.	Tools and Implements for Handicrafts School ...	...		1,000	
29.	Purchase of Sports equipment ...	...		1,500	
30.	Purchase of Implement and Tools for School Garden ...	...		3,700	
31.	Purchase of School Books and Writing Materials ...	...		8,700	
32.	Purchase of School Books and Writing Materials for the New School at Seria ...	...		2,000	
	Total, Special Expenditure ...	3,475		18,770	
	Total, Education ...	29,969		71,748	

(c) Scale personal to holder.

(d) Group teachers, Brunei \$120, Belait \$120, Tanjong \$120, Head teacher, Brunei \$120.

Expenditure Detailed		Estimated Expenditure July-December, 1946		Estimated Expenditure, 1947	
		\$	\$	\$	\$
<b>11</b>	<b>ELECTRICAL</b>				
	(A)—PERSONAL EMOLUMENTS				
1.	Electrical Foreman [\$2,520 120A-3,000] ...	1,500		3,000	
2.	Allowance to Officer-in-Charge ...	300		600	
3.	Technical Assistant, Grade III [\$480 60A -960] ...	...		840	
	Total, Personal Emoluments ...	1,800		4,440	
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
4.	Maintenance of Electricity (Brunei) ...	7,000		8,500	
	Maintenance of Electricity (Belait) ...	3,000		6,000	
5.	Wiring Private Services ...	200		2,000	
	Total, Annually Recurrent ...	10,200		16,500	
	II—SPECIAL EXPENDITURE				
6.	Extensions to Supply Mains and House Services, Brunei \$2,000 Belait \$500 ...	...		2,500	
7.	Meters (Brunei \$1,000, Belait \$2,000) ...	...		3,000	
8.	Transformers ...	...		10,000	
9.	Instruments ...	...		2,000	
10.	Preliminary Expenses in installing new Plant ...	...		5,000	
	Total, Special Expenditure ...	...		22,500	
	Total, Electrical ...	12,000		13,440	
<b>12</b>	<b>FORESTS</b>				
	(A)—PERSONAL EMOLUMENTS				
11.	State Forest Officer ...	3,246		7,660	
12.	Forester, two [\$408-24A-376] ...	288		936	
13.	Forest Guards, nine [8240 12A 288-24A-480] ...	1,818		3,212	
14.	Clerks, Grade IIa, two [\$780-60A-1,200] ...	740		1,660	
15.	Clerks, Grade IIa, two [3300 36A 480 60A 600] ...	240		1,056	
16.	Allowance to Seconded Subordinate ...	...		...	
17.	Forest Labourers ...	...		...	
18.	Peon ...	72		148	
19.	Boatmen and Motor Boat Driver ...	168		336	
20.	Allowance to Brunei Subordinate ...	...		...	
	Total, Personal Emoluments ...	6,572		15,008	
	Carried forward ...	6,572		15,008	

(a) B. R. O. 132/46.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
12 <b>FORESTS—continued</b>				
<i>Brought forward</i> ...		6,572		15,008
<b>(B)—OTHER CHARGES</b>				
<b>I—ANNUALLY RECURRENT</b>				
1. Travelling and Exploration ...	1,000		2,500	
2. Maintenance of Boats and Sampans ...	...		100	
3. Organisation and Improvement of Forest Reserves ...	750		1,000	
4. Research ...	...		400	
5. Books, Maps and Publications ...	100		200	
6. Miscellaneous ...	100		150	
7. Conveyance Allowance ...	...		720	
8. Pension Contribution, Seconded Subordinate ...	44		...	
9. Uniforms ...	500		800	
<b>Total, Annually Recurrent</b> ...		2,494		5,870
<b>II—SPECIAL EXPENDITURE</b>				
10. Purchase of Outboard Engine ...	...		1,600	
11. Purchase of Sampans, two ...	...		400	
12. Purchase of Bicycles ...	...		600	
13. Purchase of Drawing and Survey Instruments ...	...		200	
14. Purchase of Safe ...	...		300	
15. Purchase of Office Furniture ...	...		150	
16. Uniform Badges, Belts and Buttons ...	...		125	
17. Timber Extraction Road to Andulau ...	...		2,000	
<b>Total, Special Expenditure</b> ...		650		5,375
<b>Total, Forests</b> ...		9,716		26,253
13 <b>LAND AND DISTRICT OFFICES</b>				
<b>(A)—PERSONAL EMOLUMENTS</b>				
<i>Brunei and Muara</i>				
18. District Officer ...	...		...	
19. Assistant Collector of Land Revenue, Adm. Br. Grade II [ \$1,320–120A–2,040 ] ...	540		1,300	
20. Clerk, Grade IIB [ \$780–60A–1,200 ] ...	510		870	
21. Clerks, Grade IIIA, two [ \$300–36A–480–60A–600 ] ...	372		837	
22. Clerk ...	180		...	
23. Land Bailiff, Grade I [ \$660–60A–900 ] ...	304		680	
24. Demarcators, Grade II, two [ \$384–36A–600 ] ...	360		384	
25. Demarcators, Grade III, two [ \$240–24A–360 ] ...	324		696	
<i>Carried forward</i> ...	2,590		4,767	

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
13 LAND AND DISTRICT OFFICE— <i>continued</i>				
(A)—PERSONAL EMOLUMENTS— <i>contd.</i>				
<i>Brought forward</i> ...	2,590		4,767	
<i>Brunei and Muara—continued</i>				
1. Demarcator, Probationer [ \$180–12A–216 ] ...	75		185	
2. Draftsman, Probationer [ \$180–12A–216 ] ...	75		185	
3. Tracer, Grade III [ \$240–24A–360 ] ...	120		258	
4. Peon ...	60		149	
5. Penghulu and Ketuas, five ...	225		540	
<i>Belait</i>				
6. District Officer, Grade II, Adm. Br. [ \$1,320–120A–2,040 ] ...	720		1,510	
7. Clerk, Grade IIB [ \$780–60A–1,200 ] ...	540		1,140	
8. Clerk, Grade IIIA [ \$300–36A–480–60A–600 ] ...	210		351	
9. Demarcator, Grade II [ \$384–36A–600 ] ...	264		564	
10. Demarcator, Grade III [ \$240–24A–360 ] ...	180		240	
11. Land Bailiff ...	282		600	
12. Dato Penghulu ...	150		300	
13. Penghulus and Ketuas, four, two at \$180, two at \$60 each ...	240		480	
<i>Tulong</i>				
14. District Officer, Grade II ...	900		1,800	
15. Clerk Grade IA [ \$1,080–90A–1,620 ] ...	585		1,260	
16. Clerks, Grade IIIA, two [ \$300–36A–480–60A–600 ] ...	408		888	
17. Clerk, temporary ...	480		...	
18. Demarcator, Grade I [ \$660–60A–900 ] ...	450		900	
19. Demarcator, Grade III [ \$240–24A–360 ] ...	156		336	
20. Demarcator, Probationer ...	90		180	
21. Peon ...	120		216	
22. Penghulus and Ketuas, three ...	180		360	
<i>Temburong</i>				
23. District Officer, Grade III, Adm. Br. [ \$840–60A–1,200 ] ...	540		1,070	
24. Clerk, Grade IIIA [ \$300–36A–480–60A–600 ] ...	300		570	
25. Peon ...	114		240	
26. Gardener ...	144		240	
27. Ketuas, two ...	30		150	
Total, Personal Emoluments ...		10,228		19,479
<i>Carried forward</i> ...		10,228		19,479



Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>13. LAND AND DISTRICT OFFICE—<i>continued</i></b>				
<b>(B)—OTHER CHARGES</b>				
<b>I—ANNUALLY RECURRENT</b>				
1. Wages of Chainmen and Coolies, (Brunei \$3,000, Belait \$2,000, Tutong \$1,500) ...	4,000		6,500	
2. Drawing Instruments and Materials ...	500		1,000	
3. Boundary Stones ...	500		1,000	
4. Compensation for Damage to Cultivation ...	1,000		2,000	
5. Transport and Travelling (Brunei \$600, Belait \$800, Tutong \$1,000, Temburong \$350) ...	1,200		2,750	
a 6. Conveyance Allowance ...	...		120	
7. Conservancy and Lighting (Muara \$400, Temburong \$100) ...	350		500	
8. Miscellaneous (Brunei \$200, Belait \$100, Tutong \$50, Temburong \$50) ...	350		400	
Total, Annually Recurrent ...		7,900		14,270
<b>II—SPECIAL EXPENDITURE</b>				
9. Purchase of Sampan (Brunei \$300, Temburong \$150) ...	...		450	
10. Office Furniture (Brunei \$300, Temburong \$300) ...	...		500	
11. Purchase of Typewriter Brunei ...	...		500	
12. Encouragement of Padi Planting Belait ...	...		1,000	
13. Purchase of Surveying Instruments ...	...		5,000	
14. Purchase of Safe ...	...		500	
15. Acquisition of Land for Public Purposes ...	...		130,000	
16. Purchase of Tulins ...	...		10,500	
Total, Special Expenditure ...		8,900		148,450
Total, <b>Land and District Offices</b> ...		27,028		182,199
<b>14 MEDICAL AND HEALTH</b>				
<b>(A)—PERSONAL EMOLUMENTS</b>				
17. Medical Officer ...	4,050		8,100	
18. Assistant Dental Officer ...	...		1,800	
19. Pathological Assistant, Grade II [\$780–60A–1,200] ...	585		1,140	
20. Dresser, Grade I, two [\$1,320–120A–2,040] ...	1,715		3,430	
21. Dressers, Grade II, three [\$780–60A–1,200] ...	2,037		4,075	
22. Dressers, Grade III, six [\$360–60A–720] ...	1,834		3,165	
23. Dressers, Probationer, three ...	475		1,000	
24. Mosquito Collector [\$360–60A–720] ...	300		420	
25. Nursing Sister ...	520		3,140	
26. Health Nurses [\$1,320–120A–2,040] ...	1,020		2,040	
27. Staff Nurse [\$1,320–120A–2,040] ...	1,020		2,040	
28. Nurses:—				
Senior [\$780–60A–1,200] ...	...		780	
Grade I, [\$540–60A–720] ...	300		660	
Grade II, two [\$300–36A–480] ...	430		861	
Probationer, two ...	100		489	
29. Midwives, five [\$360–48A–600] ...	1,334		2,637	
Carried forward ...	15,720		35,777	

(a) District Officer, Brunei.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
14 MEDICAL AND HEALTH— <i>continued</i>				
(A)—PERSONAL EMOLUMENTS— <i>contd.</i>				
<i>Brought forward</i> ...	15,720		35,777	
1. Apprentice Midwives ...	150		267	
2. Clerk, Grade IIB ...	600		720	
3. Clerk, Grade IIIB [ \$360–60A–720 ] ...	185		300	
4. Attendants (male) nine [ \$168–12B–192–12A–300 ] ...	1,778		1,885	
5. Attendants (female) four [ \$168–12B–192–12A–300 ] ...	384		837	
6. Cooks, four ...	558		1,022	
7. Gardener ...	46		576	
8. Allowance to Assistant Registrar of Births and Deaths ...	15		60	
9. Commuted Allowance to Junior Nurses ...	170		480	
Total, Personal Emoluments ...		19,606		41,924
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
10. Linen, Clothing and Uniforms ...	500		8,000	
11. Laundry ...	500		1,000	
12. Hospital Diet ...	7,000		14,000	
13. Maintenance of Lunatics and Lepers ...	...		1,800	
14. Contingencies ...	200		400	
15. Medicines and Instruments ...	11,000		44,000	
16. Transport and Travelling ...	800		1,500	
17. Conveyance Allowance ...	...		720	
18. Payment for Belait Medical Service ...	5,000		4,200	
19. Health Work (Brunei \$7,000, Belait \$6,000) ...	8,600		13,000	
20. Infant Welfare and Maternity Work ...	200		600	
21. Hospital Conservancy ...	250		750	
22. Purchase of X' ray films ...	...		1,000	
23. Electric Power and Lighting ...	500		1,000	
24. Expenses of Dental Clinic ...	500		2,000	
Total, Annually Recurrent ...		35,050		93,970
II—SPECIAL EXPENDITURE				
25. Purchase of X' ray Apparatus ...	...		7,500	
26. Equipment for Dental Clinic ...	...		700	
27. Anaesthetic Apparatus ...	...		1,800	
28. Purchase of Furniture ...	...		800	
29. Purchase of Microscopes, two ...	...		1,200	
30. Purchase of Typewriters, two ...	...		600	
31. Purchase of Bicycles, four ...	...		400	
32. Purchase of Autocycles, two for Midwives ...	...		900	
33. Purchase of Iron Safe, one ...	...		500	
34. Equipment for new Infant Welfare Clinic (Kuala Belait) ...	...		500	
Total, Special Expenditure ...		1,500		14,900
Total, <b>Medical and Health</b> ...		56,156		150,794

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>15 MISCELLANEOUS SERVICES</b>				
(A)—PERSONAL EMOLUMENTS				
1. Contribution to Malayan Establishment Office	8,100		16,200	
2. Children's Allowance ...	1,500		3,720	
Total, Personal Emoluments ...		9,600		19,920
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
3. Share of Malayan Forestry Experiment and Contribution to Imperial Forestry Institute	517		1,026	
4. Charity ...	150		500	
5. Share of cost of Supervision of Pilgrims ...	50		100	
6. Miscellaneous ...	1,500		2,000	
7. Contribution to Singapore Colony towards Governor General's Establishment ...	1,161		1,800	
8. Visits of Experts and Advisers ...	1,000		3,000	
9. Contribution to Clubs ...	...		300	
10. Stationery and Printing ...	3,000		15,000	
11. Telegram ...	584		2,500	
12. Contribution to Malayan Establishment Office	2,703		5,400	
13. Grants for upkeep of non-Government Buildings ...	500		1,500	
14. Travelling and Transport ...	2,000		5,000	
15. Uniforms ...	300		500	
16. Encouragement of Native Arts and Crafts ...	100		1,000	
17. Contribution to Civil Aviation ...	75		...	
18. Contribution to Funds of the Imperial College of Agriculture ...	275		549	
19. Contribution to London School of Hygiene and Tropical Medicine ...	...		43	
20. Labour Department ...	85		500	
Total, Annually Recurrent ...		14,000		40,718
II—SPECIAL EXPENDITURE				
21. Cost of living Allowance ...	...		150,000	
22. Rehabilitation Grants ...	...		1,000	
23. Arrears of Pay etc. ...	...		1,500	
24. Refugees and Displaced Persons ...	...		1,000	
25. Claims for services rendered and goods supplied prior to Japanese occupation ...	...		2,000	
26. Purchase of Clocks ...	...		500	
27. Purchase of Safes ...	...		10,000	
28. Purchase of Bicycles ...	...		2,000	
29. Clerical Assistance Food Control ...	...		3,750	
Total, Special Expenditure ...		216,400		171,750
Total, Miscellaneous Services ...		240,000		232,388



Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>16 MUNICIPAL</b>				
(A)—PERSONAL EMOLUMENTS				
<i>Brunei</i>				
1. Sanitary Inspector, Grade I [\$1,320–120A–2,040] ... ..	540		1,400	
2. Market Inspector ... ..	300		660	
3. Clerk, Grade IIA [\$660–60A–1,020] ... ..	360		840	
4. Peon ... ..	...		144	
5. Allowance to Fire Brigade ... ..	150		300	
<i>Belait</i>				
6. Sanitary Inspector Grade I [\$1,320–120A–2,040] ... ..	660		1,700	
7. Clerk Grade IIIB [\$360–60A–720] ... ..	210		360	
8. Peon ... ..	...		144	
9. Allowance to Fire Brigade ... ..	150		350	
Total, Personal Emoluments ... ..		2,370		5,898
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
10. Conservancy and Scavenging (Brunei \$10,800, Belait \$5,300, Tutong \$2,750) ... ..	12,000		18,850	
11. Water Supply, Belait ... ..	1,000		3,000	
12. Maintenance of Resthouses (Brunei \$1,200, Belait \$800) ... ..	1,000		2,000	
13. Maintenance of Fire Brigade (Brunei \$500, Belait \$200) ... ..	...		700	
14. Miscellaneous (Brunei \$300, Belait \$300, Tutong \$100) ... ..	100		700	
15. Lighting (Brunei \$600, Belait \$1,200) ... ..	1,000		1,800	
16. Maintenance of Government Grounds (Brunei \$1,400, Belait \$4,000) ... ..	4,300		5,400	
17. Maintenance of Drains (Brunei \$2,000, Belait \$1,000) ... ..	2,000		3,000	
Total, Annually Recurrent ... ..		21,400		35,450
II—SPECIAL EXPENDITURE				
18. Filling of Bomb Craters ... ..	...		6,000	
19. Purchase of two Lorries ... ..	...		10,000	
20. Purchase of two Motor Cycles ... ..	...		1,200	
21. Purchase of two Fire Pumps (Brunei and Belait) ... ..	...		6,000	
22. Purchase of Safe ... ..	...		500	
23. Purchase of Typewriter ... ..	...		300	
24. Purchase of Hose, Fittings for Fire Brigade ... ..	...		1,500	
25. Purchase of Furniture etc. for Resthouse (Brunei and Belait) ... ..	...		3,000	
Total, Special Expenditure ... ..		5,500		28,500
Total, <b>Municipal</b> ... ..		29,270		69,848

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>17 POLICE AND PRISONS</b>				
(A)—PERSONAL EMOLUMENTS				
1. Chief Police Officer ... ..	4,500		9,225	
2. Inspector, Probationer [ \$840–60A–900 ] ...	780		865	
3. Sergeant-Majors, two [ \$840–60A–1,020 ] ...	930		2,040	
4. Sergeants, three [ \$600–60B–660 ] ...	1,530		1,920	
5. Corporals, eight [ \$456–60B–516 ] ...	1,170		3,853	
6. Lance-Corporals, sixteen [ \$396 ] ...	1,584		6,336	
7. Constables, eighty-seven [ \$216–240–264B–300–12A–348 ] ...	11,490		22,474	
8. Clerk, Grade IIB [ \$780–60A–1,200 ] ...	765		840	
9. Clerk, Grade IIIB [ \$360–60A–720 ] ...	360		385	
10. Engineer, Grade I [ \$540–60A–720 ] ...	270		600	
11. Detectives, Probationer, two [ \$420 ] ...	...		840	
12. Orderly Allowance ... ..	126		372	
13. Allowance to Gaolers ... ..	60		120	
14. Allowance to Educational Instructor ...	...		60	
Total, Personal Emoluments ...		23,565		49,930
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
15. Clothing and Accoutrements ... ..	4,000		8,000	
16. Ammunition and Repair of Arms ... ..	500		1,000	
17. Upkeep of Rifle Range ... ..	200		500	
18. Proficiency Allowance ... ..	1,440		216	
19. Prisoners' Rations ... ..	5,000		5,000	
20. Prisoners' Clothing ... ..	1,000		1,000	
21. Miscellaneous ... ..	1,000		4,000	
22. Lighting ... ..	2,000		2,500	
23. Transport ... ..	1,000		6,000	
a 24. Conveyance Allowance ... ..	150		240	
25. Repatriation of Aliens and Vagrants ...	300		500	
26. Purchase of Arms and Ammunition for Sale	2,500		9,000	
27. Transport and Remuneration to Prisoners leaving Prison ... ..	500		500	
Total, Annually Recurrent ...		19,590		38,456
II—SPECIAL EXPENDITURE				
28. Purchase of Bicycle ... ..	...		3,000	
b 29. Purchase of Typewriter ... ..	...		1,000	
30. Purchase of Safe ... ..	...		700	
31. Purchase of Law Books ... ..	...		500	
32. Purchase of Weights and Measures ...	...		2,000	
c 33. Purchase of two trucks and three motor cycles	...		14,000	
Total, Special Expenditure ...		1,000		21,200
Total, Police and Prisons ...		44,155		109,586

(a) Sergeant-Majors.

(b) Revote.

(c) B. R. O. 468/1946.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>18 POSTS AND TELEGRAPHS</b>				
(A)—PERSONAL EMOLUMENTS				
1. Superintendent of Posts and Telegraphs [ \$2,280–120A–3,120] ...	1,560		3,120	
2. Wireless Engineer [ \$2,160–120A–3,000] ...	1,500		3,000	
3. Clerk, Grade IIA [ \$660–60A–1,020] ...	450		960	
4. Clerk, Grade IIIB, two [ \$360–60A–720] ...	540		810	
5. Clerk, Grade IIIA [ \$300–36A–480–60A–600] ...	180		360	
6. Clerk Operators:—				
Grade I, four [ \$1,200–120A–2,040] ...	3,120		6,360	
Grade II, three [ \$660–60A–1,080] ...	2,220		2,700	
Grade III [ \$360–60A–600] ...	...		575	
7. Allowance to Clerk-in-Charge, Kuala Belait	60		120	
8. Telephone Operators:—				
Grade I [ \$384–24A–480] ...	204		432	
Grade III, two [ \$144–12A–300] ...	360		494	
9. Telephone Linesman:—				
Grade I, three [ \$384–24A–480] ...	180		1,440	
Grade II [ \$312–12A–360] ...	456		360	
10. Mechanic [ \$420–60A–780] ...	390		780	
11. Postmen:—				
Grade I, three [ \$384–24A–480] ...	720		1,440	
Grade III, three [ \$144–12A–300] ...	318		581	
12. Messengers:—				
Grade II [ \$312–12A–360] ...	180		336	
Grade III, two [ \$144–12A–300] ...	258		525	
13. Gardeners, two ...	216		432	
Total, Personal Emoluments ...		12,912		24,825
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
14. Maintenance of Radio Stations ...	500		1,000	
15. Maintenance of Telephones ...	530		1,000	
16. Brunei-Belait Mail Service ...	480		2,600	
17. Air-mail Handling Charges ...	500		1,000	
18. Mail Bounty ...	50		100	
19. Stationery and Printing ...	500		2,000	
20. Postal Expenses and Contingencies ...	150		300	
21. Transit Charges ...	200		400	
22. Travelling and Transport ...	100		200	
23. Conveyance Allowance ...	120		240	
24. Uniforms ...	100		200	
25. Electric and Lighting ...	370		600	
26. Cable Charges ...	4,330		8,600	
Total, Annually Recurrent ...		7,930		18,240
II—SPECIAL EXPENDITURE				
27. Purchase of Typewriters ...	...		750	
28. Purchase of Postage and Revenue Stamps ...	...		6,500	
29. Purchase of Stamp Dies ...	...		300	
30. Reinstallation of Telephones Services ...	...		4,200	
31. Purchase of Safe ...	...		500	
Total, Special Expenditure ...		6,750		12,250
Total, Posts and Telegraphs ...		27,592		55,315



Expenditure Detailed				Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
				\$	\$	\$	\$
<b>19</b>	<b>RELIGIOUS AFFAIRS</b>						
	(A)—PERSONAL EMOLUMENTS						
	<i>Brunei</i>						
	1. Chief Kathi [ \$600–60A–1,200 ]	...	...	480		1,020	
	2. Dato Imam	...	...	120		240	
	3. Tuan Imam	...	...	60		120	
	4. Khatibs, four at \$96 each	...	...	192		384	
	5. Mudims, four at \$72 each	...	...	144		288	
	6. Imams, four at \$60 each	...	...	120		240	
	7. Process Server (Kathi Court) [ \$144–12A–300 ]	...	...	84		227	
	8. Bilal	...	...	90		180	
	<i>Belait</i>						
	9. Imams, three at \$60 each	...	...	90		180	
	10. Mudim	...	...	36		72	
	<i>Tutong</i>						
	11. Imam	...	...	30		60	
	<i>Temburong</i>						
	12. Imams, two at \$60 each	...	...	60		120	
	<i>Muara</i>						
	13. Imam	...	...	30		60	
	Total, Personal Emoluments	...	...		1,536		3,191
	(B)—OTHER CHARGES						
	I—ANNUALLY RECURRENT						
	14. Lighting	...	...	100		200	
	Total, Annually Recurrent	...	...		100		200
	Total, Religious Affairs	...	...		1,636		3,391
<b>20</b>	<b>RESERVE FUNDS</b>						
	15. General Reserve Funds	...	...	...		...	
	Total, Reserve Funds	...	...		...		...
<b>21</b>	<b>TREASURY</b>						
	(A)—PERSONAL EMOLUMENTS						
	16. Allowance to State Treasurer	...	...	...		600	
	17. Financial Assistant, Grade I Adm. [ \$2,280–120A–3,120 ]	...	...	1,410		2,880	
	18. Clerk, Grade IA [ \$1,080–90A–1,620 ]	...	...	720		1,530	
	19. Clerks, Grade IIB, two [ \$780–60A–1,200 ]	...	...	990		2,090	
	20. Peon	...	...	60		148	
	Total, Personal Emoluments	...	...		3,180		7,248
	II—SPECIAL EXPENDITURE						
	a 21. Purchase of Typewriter	...	...	...		300	
	Total, Special Expenditure	...	...		...		300
	Total, Treasury	...	...		3,180		7,548

(a) Revote.

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>22 PUBLIC WORKS DEPARTMENT</b>				
(A)—PERSONAL EMOLUMENTS				
1. State Engineer ... ..	3,600		7,200	
2. Technical Assistants, Special Grade, two [\$2,160–120A–2,520] ... ..	2,400		4,880	
3. Technical Assistants, Grade I, two [\$1,560– 120A–2,040] ... ..	...		3,680	
4. Technical Assistants, Grade II, two [\$1,020– 60A–1,200/bar/120A–1,440] ... ..	...		2,040	
5. Technical Assistants, Grade III, two [\$480– 60A–960] ... ..	330		1,240	
6. Clerk, Grade IA [\$1,080–90A–1,620] ... ..	585		1,260	
7. Clerk, Grade IIB [\$780–60A–1,200] ... ..	375		810	
8. Clerk, Grade IIIB [\$360–60A–1,200] ... ..	325		770	
9. Overseer ... ..	570		1,190	
10. Sub-overseer ... ..	300		480	
11. Storekeeper [\$1,320–120A–2,040] ... ..	960		2,040	
12. Peon ... ..	72		156	
Total. Personal Emoluments ...		9,517		25,746
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
13. Contingencies ... ..	200		200	
14. Drawing Materials, Instruments and Tools ... ..	500		500	
15. Transport and Travelling ... ..	500		3,000	
16. Uniform for Lorry Drivers and Peon ... ..	440		800	
Total, Annually Recurrent ...		1,640		4,500
Total, Public Works Department ...		11,157		30,246
<b>23 PUBLIC WORKS, ANNUALLY RECURRENT</b>				
17. Upkeep of Roads, Streets and Bridges ... ..	35,000		90,000	
18. Upkeep of Drains ... ..	200		...	
19. Upkeep of Water Works ... ..	5,000		17,000	
20. Upkeep of Works and Bridges ... ..	14,000		50,000	
21. Upkeep of Plant ... ..	5,000		15,000	
22. Upkeep of Bridle Paths ... ..	3,000		10,000	
23. Upkeep of State Land ... ..	1,500		7,000	
24. Clearing of Rivers ... ..	1,200		2,000	
25. Minor Works ... ..	2,000		10,000	
26. Maintenance of Sea and River Walls ... ..	700		3,000	
27. Fitting Private Water Services ... ..	400		6,000	
28. Freight Account ... ..	2,100		10,000	
29. Investigation Surveys ... ..	...		500	
30. Electric Power and Lighting Government Offices, Brunei and Belait ... ..	150		500	
Total, Public Works, Annually Recurrent ...		70,250		221,000

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
<b>24 PUBLIC WORKS EXTRAORDINARY</b>				
<b>I.—Roads, Streets and Bridges</b>				
1. Rehabilitation of Main Road, Brunei—Tutong ...	...		55,000	
2. Metalling Roads, Kuala Belait ...	...		6,000	
3. Improvements to Main Roads, Brunei ...	...		90,000	
4. Rehabilitation of Bridle Paths, Kuala Belait ...	...		12,000	
5. Rehabilitation of Earth Roads, Brunei ...	...		10,000	
6. Reconstruction of Bridges, Brunei ...	...		10,000	
7. Reconstruction of Bridle Path Bridges, Kuala Belait ...	...		8,000	
8. Repairing Wharves, Brunei, Makam, Muara, Tutong ...	...		6,000	
9. Clearing of Beach, Tutong–Belait ...	...		1,000	
10. Repairing and Extending Sea Walls and River Wall, Brunei ...	...		4,000	
Total. ROADS, STREETS AND BRIDGES ...	...			202,000
<b>II.—Drainage and Irrigation</b>				
11. Concrete Drains, Brunei ...	...		8,000	
12. Concrete Drains, Kuala Belait District ...	...		8,000	
13. Reclamation of Swamp Adjoining Market, Kuala Belait ...	...		10,000	
14. Reclamation of Swamps, Brunei ...	...		10,000	
15. Concrete Dams for Agricultural Department ...	...		10,000	
16. Clearing and Improving Sungei Mulaut ...	...		2,000	
Total, DRAINAGE AND IRRIGATION ...	...	...		48,000
<b>III.—Works and Buildings</b>				
<b>BRUNEI DISTRICT</b>				
<i>Customs</i>				
17. Rebuilding Sungei Lampai Customs Station ...	...		2,000	
18. Temporary Station and Quarters Sapu Point ...	...		2,000	
19. Temporary Works Shed Brunei Wharf ...	...		1,000	
<i>Education</i>				
20. New School, Brunei Town ...	...		30,000	
21. Temporary School, Brakas ...	...		1,500	
<i>Agriculture</i>				
22. Buffalo Shed and Granary, Kilanas ...	...		1,000	
23. Coolie Lines, Kilanas ...	...		2,700	
<i>Police</i>				
24. Improvements and Temporary Quarters to Police, Brunei ...	...		2,000	
25. Temporary Barracks for Police, Muara (8 quarters) ...	...		3,000	
26. Repairing old Police Station, Muara ...	...		1,000	
Carried forward ...	...	...	37,000	250,000



Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
24 PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>				
<b>III.—Works and Buildings—<i>continued</i></b>				
<i>Brought forward ...</i>	...	...	37,000	250,000
<i>Public Works</i>				
1. One Block Class "F" Quarters ...	...		8,000	
2. One Block Class "G" Quarters ...	...		5,000	
a 3. Building Temporary Mosque ...	...		8,000	
4. Repairing Class "G" Quarters Muara ...	...		1,800	
5. New Furniture for Residency and Senior Officers' Quarters ...	...		16,000	
6. Repairing European Club, Brunei ...	...		2,500	
7. Building Garages, Brunei, Mile 7 and 18 ...	...		5,500	
8. P. W. D. Stores, Brunei ...	...		15,000	
9. Cementing Market Floor ...	...		5,000	
<i>Medical</i>				
10. Additions and major Repairs to present Temporary Hospital ...	...		5,000	
TUTONG DISTRICT				
<i>Education</i>				
11. New School, Tanjong Maya ...	...		5,000	
<i>Police</i>				
12. Temporary Lock-up and Store ...	...		1,500	
<i>Public Works</i>				
13. Two Class "G" Quarters ...	...		10,000	
14. Public and Office Latrines ...	...		500	
15. New Pontoon, Kuala Tutong ...	...		2,000	
16. New Mosque ...	...		3,000	
17. Temporary Police Hut Tanjong Pelumpong ...	...		500	
<i>Tembarong District</i>				
18. Two Blocks Class "G" Quarters ...	...		10,000	
<i>Whole State</i>				
19. Furniture for Malay Schools ...	...		8,000	
BELAIT DISTRICT				
<i>Customs</i>				
20. Rebuilding Customs Office and Bonded Store ...	...		4,500	
<i>Carried forward ...</i>	...	...	163,000	250,000

Expenditure Detailed	Estimated Expenditure July–December, 1946		Estimated Expenditure, 1947	
	\$	\$	\$	\$
24 PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>				
<b>III.—Works and Buildings—continued</b>				
<i>Brought forward</i> ...	...	...	163,000	250,000
BELAIT DISTRICT				
<i>Education</i>				
1. English Primary School, Seria ...	...	...	7,000	
2. Furniture for English School, Seria ...	...	...	2,000	
3. Four Blocks Class "G" Quarters for English Teachers ...	...	...	16,000	
4. New Malay School, Danau ...	...	...	4,000	
5. New Malay School, Tumpuan Telisai ...	...	...	5,000	
6. Teachers' Quarters Labi, Class "G" ...	...	...	4,500	
7. Teachers' Quarters, Seria ...	...	...	4,000	
<i>Medical</i>				
8. Dispensary and Infant Welfare Centre ...	...	...	10,000	
<i>Municipal</i>				
9. Public Latrine, Seria ...	...	...	400	
10. Concrete Bases to Dust Bins, Kuala Belait and Seria ...	...	...	1,000	
<i>Public Works</i>				
11. One Block Class "G" Quarters, Kuala Belait ...	...	...	4,000	
12. Government Servants Recreation Club ...	...	...	3,000	
13. Resthouse, Labi ...	...	...	5,000	
14. S. B. and P. W. D. Lines in Kuala Belait and Seria ...	...	...	5,000	
15. Waterborne Sanitation to Resthouse, Kuala Belait ...	...	...	1,500	
16. Rebuilding of three Blocks Class "F" Quarters, Kuala Belait ...	...	...	21,000	
Total, WORKS AND BUILDINGS ...		...		256,400
<b>IV.—Miscellaneous</b>				
17. Purchase of six No. 2 Tons Ford Tipping Lorries ...	...	...	24,000	
18. Purchase of Two Tool Cars ...	...	...	8,000	
a 19. Purchase of One Motor Roller ...	...	...	16,000	
a 20. Purchase of Surveying, Drawing Instruments ...	...	...	2,800	
a 21. Purchase of Typewriter ...	...	...	400	
22. Purchase of Two Safes ...	...	...	1,000	
a 23. Purchase of Seventeen Bicycles ...	...	...	2,500	
a 24. Purchase of One Motor Cycle ...	...	...	1,000	
25. Purchase of Two Tar Boilers ...	...	...	1,500	
26. Purchase of One Bull-grader ...	...	...	18,000	
27. Water Pump and Engine, Tutong ...	...	...	1,200	
28. Semi Rotary Pumps for Senior Officers' Quarters, Kuala Belait ...	...	...	1,000	
29. Two Cement Mixers ...	...	...	4,000	
30. Minor Item Equipments ...	...	...	5,000	
31. Materials ordered by Brett ...	...	...	50,000	
Total, MISCELLANEOUS ...		...		136,400
Total, <b>Public Works Extraordinary</b> ...		...		642,800

(a) Revote.

# APPENDIX A

## CESSION MONIES PAID BY SARAWAK GOVERNMENT

Date due	Name	Description	Date of Cession	AMOUNT PAID TO				Holders other than Brunei Government	Remarks
				Brunei Government		Grantees or their Heirs or Assigns			
				\$	c.	\$	c.		
September	Lawas ...	Keraja'an	1905	...	...	1,000	00	Sultan of Brunei	
October ...	Siang-Siang ...	Tulin	1905	575	00	...	...		
	Niah ...	do.	1882	343	00	...	...		
	Likau, Simalajau ...	Keraja'an	1882	500	00	...	...		
	Long Petah ...	Tulin	1882	300	00	...	...		
	Miri ...	do.	1882	500	00	...	...		
	Baram ...	Kuripan	1882	1,700	00	...	...		
	Sebutil ...	Tulin	1882	286	72	213	28	Heirs of Pengiran Pemancha Mohamed Salleh II or their Assigns	
	Sarawak (\$6,000) sub-divided in the following:—							Sultan of Brunei	
	Pasisir ...	Kuripan	1861	2,135	00	2,000	00		
	Mudan ...	Tulin	1861	70	00	...	...		
December	Jebongan ...	do.	1861	50	00	...	...		
	Ulu Zebedah ...	do.	1861	20	00	...	...		
	Teh ...	do.	1861	50	00	...	...		
	Muka ...	do.	1861	75	00	...	...		
	Bintulu ...	do.	1861	1,500	00	...	...		
	Semarahau ...	do.	1861	90	00	10	00	Sultan of Brunei	
	Trusan ...	Kuripan	1884	...	...	4,450	00	Sultan of Brunei	
	" ..	Tulin	1884	50	00	...	...		
	TOTAL ...			8,244	72	7,673	28		
	1925 ...	Less deduction in respect of redemption of Muara Trade and Farm Rights ...			6,418	00	...	...	
			1,826	72	7,673	28			
				\$ c.					
Total due to Brunei Government ...				1,826	72				
" " Grantees or their Heirs or Assigns ...				7,673	28				
GRAND TOTAL ...				\$	9,500	00			



## APPENDIX B

## CESSION MONIES PAID BY THE GOVERNMENT OF NORTH BORNEO

Date due	Name	Description	Date of Cession	AMOUNT PAID TO				Holders other than Brunei Government	Remarks
				Brunei Government		Grantees or their Heirs or Assigns			
				\$	c.	\$	c.		
March 10	Kuala Lama ... ..	Kuripan	1898	15	00	..	..	His Highness the Sultan Heirs of Pengiran Pemancha Mohamed Salleh II or their assigns	
" 10	Menggatal ... ..	do.	1898	200	00	..	..		
" 20	Putatan ... ..	Tulin	1884	1,000	00	..	..		
" 23*	Mengkabong, etc., viz:—								
	Mengkabong ... ..	Tulu	1898	291	67	..	..		
	Api Api ... ..								
	Sambulan ... ..								
	Nepas ... ..								
	Tambulong ... ..								
" 30	Kuala Lama ... ..	do	1898	250	00	..	..		
"	Mengkabong and Inanam ... ..	Kerajaan	1898	..	..	950	00		
April 10	Membakut ... ..	Tulin	1898	1,347	88	1,052	12		
May 14†	Kinarut and Dinawan ... ..	do.	1898	250	00	..	..		
August 5	Inanam ... ..	do	1898	400	00	..	..		
" 28	Padas Damit ... ..	do.	1889	1,065	00	..	..		
Sept. 7	Merentaman and Mengalong	do.	1902	1,700	00	..	..		
" 23	Mengkabong, etc. (Vide above 23rd March)	do.	1898	291	67	..	..		
" 23	Do. (Various Claimants) ... ..		1898	216	66	..	..		
October 1	Pengalat ... ..		1883	300	00	..	..		
	Carried forward ... ..			7,327	88	2,002	12		

(a) Vide Correspondence No. 10/15

\*Half only; balance due on 23rd September.

†Half only; balance due on 14th November.

APPENDIX B—continued

Date due	Name	Description	Date of Cession	AMOUNT PAID TO				Holders other than Brunei Government	Remarks
				Brunei Government		Grantees or their Heirs or Assigns			
				\$	c.	\$	c.		
		<i>Brought forward</i> ...		7,327	88	2,002	12		
Nov.	4	Padas ... ..	Tulin 1884 (Klias)	205	00	...	...	Orang Kaya Di-Gadong	
"	4	do. ... ..	do. 1884	803	00	...	...		
"	4	do. ... ..	do. 1884	386	00	...	...		
"	4	do. ... ..	Kuripan 1884	350	00	...	...		
"	4	do. ... ..	do. 1884	...	...	120	00		
"	14	Kinarut and Dinawan ( <i>Vide</i> under 14th May) ...	Tulin 1898	250	00	...	...		
Dec.	29	Sabah, viz.:—							
		Part Sabah (Sawulkan) ...	Keraja'an 1879	877	00	...	...		
"	29	Part Kimanis and Benoni	Tulin 1879	1,000	00	...	...		
"	29	Banguay ... ..	do. 1879	1,200	00	...	...		
"	29	Part Sabah ... ..	do. 1879	500	00	...	...		
"	29	Part Gaya ... ..	Kuripan 1879	474	00	...	...		
				...	...	500	00	His Highness the Sultan	
			Total ...	13,372	88	2,622	12		
				\$	c.				
Amount paid to Brunei Government ... ..				13,372	88				
" " Grantees or their Heirs or Assigns				2,622	12				
GRAND TOTAL ... \$				15,995	00				

**APPENDIX C**  
**PENSIONS**

To Whom Paid						Amount of Pension per Annum
						\$
1. E. Roberts	...	...	...	...	...	1,660
2. G. A. McAfee	...	...	...	...	...	924
3. E. G. Goldfinch	...	...	...	...	...	294
4. T. E. Murphy	...	...	...	...	...	1,046
5. H. M. S. Houghton	...	...	...	...	...	85
6. W. Dawson	...	...	...	...	...	208
7. Pengiran Usop bin Pengiran Bakar	...	...	...	...	...	240
8. Leong Ah Ng	...	...	...	...	...	969
9. Pengiran Sabil	...	...	...	...	...	156
10. Pengiran Shahbandar	...	...	...	...	...	1,339
11. Mat Serudin	...	...	...	...	...	60
12. Kadir bin Pangkor	...	...	...	...	...	190
13. Agas bin Abdulrahman	...	...	...	...	...	104
14. A. Salleh bin Haji Hassan	...	...	...	...	...	103
15. Awang bin Haji Hanafi	...	...	...	...	...	1,371
16. Abdul Wahab	...	...	...	...	...	236
17. Ludin bin Bongsu	...	...	...	...	...	100
18. Pengiran Mumin	...	...	...	...	...	57
19. Pengiran Usop bin Pengiran Bahar	...	...	...	...	...	546
20. Abdul Lamit	...	...	...	...	...	330
21. Kapal bin Rahman	...	...	...	...	...	192
22. Pengiran Mat Daud	...	...	...	...	...	72
23. Dato' Shahbandar	...	...	...	...	...	1,239
24. Pengiran Suleiman	...	...	...	...	...	283
25. Awang Kulla bin Shahbudin	...	...	...	...	...	367
26. Mumin bin Tudin	...	...	...	...	...	105
27. Dollah bin Lamit	...	...	...	...	...	89
28. Daud bin Tundak	...	...	...	...	...	65
29. Eusoff bin Haji Edin	...	...	...	...	...	254
30. Ibrahim bin Mohamed Jaffar	...	...	...	...	...	1,500
31. P. L. Thian Tai	...	...	...	...	...	1,549
32. Abang Bujang	...	...	...	...	...	62
33. Abdulrahim bin Andor	...	...	...	...	...	1,258
34. Abdullah bin Abdullah Razak	...	...	...	...	...	428
35. Suleiman bin Nasir	...	...	...	...	...	465
36. Awang Sepawi	...	...	...	...	...	215
37. Awang Ladi	...	...	...	...	...	299
38. Tamin bin Chabang	...	...	...	...	...	203
39. Asrie bin Manan	...	...	...	...	...	288
40. Mohamed Yusof bin Rajid	...	...	...	...	...	662
41. Shim Fook Mui	...	...	...	...	...	386
42. Sheik Mahmud	...	...	...	...	...	344
43. Mundas bin Tarip	...	...	...	...	...	98
44. Pengiran Hassan bin Pengiran Matusin	...	...	...	...	...	109
45. Pengiran Damit bin Pengiran Buntar	...	...	...	...	...	158
46. Masu bin Dollah	...	...	...	...	...	304
47. Salleh bin Chabang	...	...	...	...	...	109
48. A. Aman bin Nasar	...	...	...	...	...	98
49. A. Damit bin Pengiran Metasin	...	...	...	...	...	62
50. A. Karim	...	...	...	...	...	104
51. Hussin bin Taram	...	...	...	...	...	319
52. A. Tengah bin Kilong	...	...	...	...	...	101
53. Daud bin Tasim	...	...	...	...	...	75
54. Mohamed Jahari bin Haji Jalil	...	...	...	...	...	136
55. Abdul Rahman bin Mohamed Hussin	...	...	...	...	...	512
56. Besar	...	...	...	...	...	98
57. Kahar bin Mail	...	...	...	...	...	135
58. Mohamed Amin bin Idris	...	...	...	...	...	59
59. Share of S. S. Police Pensions	...	...	...	...	...	45
60. Pensions unforeseen or indeterminate	...	...	...	...	...	2,135
Total, PENSIONS						25,000



**APPENDIX D**  
**POLITICAL PENSIONS**

To whom Granted	Item	To whom Payable	Present Amount of Pension per annum	Recommended Amount of Pension per annum	Remarks
			s   c.	s   c.	
Pengiran Anak Abdulrahman ...	1	{ Pengiran Muda Hashim ... .. 420 00	420 00	630 00	B. R. O. Conf. 9/28
		" Anak Siti Razial ... .. 420 00	420 00	630 00	
		" Anak Damit ... .. 420 00	420 00	630 00	
		Raja Isteri ... .. 2,700 00	2,700 00	4,080 00	
Relatives of Sultan Mohamed Jamal-ul-Alam ... ..	2	{ Pengiran Anak Putri ... .. 600 00	600 00	900 00	B. R. O. Conf. 7/28, Conf. 33 /34 and Conf. 20,37.
		" " Tengah ... .. 600 00	600 00	900 00	
		" Muda Tengah ... .. 1,200 00	1,200 00	1,800 00	
		" Anak Damit Tinggal ... .. 360 00	360 00	540 00	
		" Tengah ... .. 270 00	270 00	405 00	
		" Khamis ... .. 360 00	360 00	540 00	
Relatives of Sultan Hashim ...	3	{ " Safar ... .. 360 00	360 00	540 00	B. R. O. Conf. 175/20, Conf. 7/28 and Conf. 10,33.
		" Siti Lauyah ... .. 270 00	270 00	405 00	
		" Siti Seliha ... .. 270 00	270 00	405 00	
		Heirs of Pengiran Haji Mat Hassan ... .. 55 92	55 92	84 00	
		Pengiran Anak Piut ... .. 273 60	273 60	410 00	
		Heirs of Pengiran Anak Haji Mohamed ... .. 159 24	159 24	239 00	
Relatives of Pengiran Pemancha Mohamed Salleh II ... ..	4	{ Pengiran Anak Tajudin ... .. 168 84	168 84	253 00	Granted in settlement of Tulin Claims in Belait (B.R.O. 93/07).
		" Abu Bakar ... .. 5 40	5 40	8 00	
		" Noralam ... .. 23 40	23 40	35 00	
		" Ali ... .. 5 40	5 40	8 00	
		" Siti Sarah ... .. 5 40	5 40	8 00	
		" Anak Tengah and P. Anak Besar ... .. 5 40	5 40	8 00	
		" Bongsu ... .. 5 40	5 40	8 00	
		Haji Ahmed bin Laksamana ... .. 36 00	36 00	54 00	
		Tengku Ekhsan ... ..		900 00	
Daughters of H. H. The Sultan ...	5	{ Pengiran Anak Belabab Besar ... ..		405 00	New pensions B.R.O. Conf. 28/46.
		" " " Tengah ... ..		405 00	
		" " " Damit ... ..		405 00	



TELEGRAPHIC ADDRESS:  
"GOVERN SINGAPORE"

Governor-General's Office,  
CATHAY BUILDING (9TH FLOOR),

Ref: (2) in G.G. 100/47. *Singapore*, 9th June, 1947.

The Secretary-General presents his  
compliments to the Under Secretary of State  
for the Colonies and, with reference to para-  
graph 3 of the Governor-General's Secret

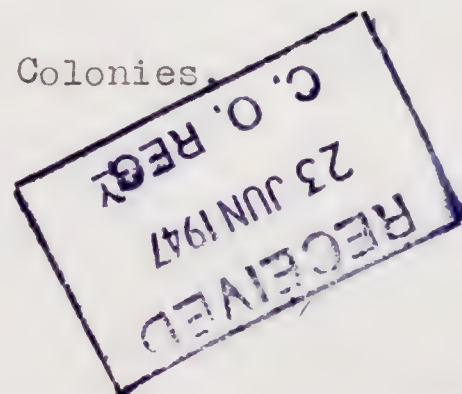
Despatch No. 1 dated the 30th January, 1947,

----- has the honour to forward three copies of the  
Brunei Financial Statements for the First  
quarter, 1947, together with three copies of

----- a Memorandum by the Treasurer, Brunei.

The Under Secretary of State for the Colonies.

COLONIAL OFFICE.





The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the first quarter of 1947:-

- (a) Surplus and Deficit Account
- (b) Assets and Liabilities
- (c) Account of Cash receipts and payments.

2. In reviewing the State's Revenue for this period it will be observed that the sum actually credited is \$286,854. This figure however is by no means representative of the revenue earned. Import duties on account of the British Malayan Petroleum Co. amounting to \$220,000 will be credited in the second quarter. Oil Royalties amounting to \$233,183 covering the period 1st Sept 1946 - 28th Feb. 1947 were credited in April to this Government's account with the Crown Agents in London.

3. A windfall in the nature of a new issue of Brunei stamps accounts for the considerable increase in revenue from Posts & Telegraphs.

4. On 15 Jan. 1947 the Hongkong & Shanghai Bank opened a branch in Brunei Town and in April a further branch opened in Kuala Belait in proximity to the British Malayan Petroleum Co. This State immediately opened accounts with both branches and paid in all available cash. The effect of this action is of course reflected in the accounts. Cash in transit rises to \$510,000. Advances drop to \$11,000 as the Oil Co. is no longer supplied with cash by Government.

5. Expenditure by P.W.D. has not yet got into its stride as the completion of works will naturally draw nearer as the year progresses.

6. Expenditure under the head of Suspense has been low because settlement for supplies has been made only in small part for this period.

7. Supplementary Warrants amounting to \$115,000 have been issued during the first quarter. It must be pointed out however that \$80,000 from this sum is in respect of an indent on the Crown Agents which cannot be fulfilled this year but in order to ensure delivery one must indent far ahead and it is assumed that provision must be made before indents may be despatched.

8. At the time of writing further Supplementary Warrants have been applied for amounting to some \$270,000 the large majority of which is in respect of High Cost of Living Allowances.

9. It is anticipated that even more money may be required for expenditure on Public Works etc. in view of the capricious prices ruling in this State and the general lack of data on which to base sound estimates of the cost of materials throughout the World.

10. I think my former recommendation that nothing should be credited to Reserve this year will prove wise and that the State will survive these unpredictable demands on its revenue with a surplus but not a very big one.

Sd. D.H.Trumble.  
State Treasurer,  
Brunei.

Brunei, 21 May, 1947.

COPY

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SURPLUS AND DEFICIT ACCOUNT

January - March, 1947.

1947					
March 31	-	To Expenditure		By Revenue	
		(Jan.-Mar.47)	\$246,856.95	(Jan.- Mar. 47)	\$286,854.66
		Balance	<u>39,997.71</u>		
			\$286,854.66		\$286,854.66
			=====		=====

ASSETS AND LIABILITIES FOR 1st Quarter, 1947

<u>Liabilities</u>			<u>Assets</u>		
Cash Balance 1.1.47	\$921,124.19		Crown Agents current	\$5,781.42	
Suspense ...	258,627.41		Advance ...	50,490.92	
Deposit ...	45,061.97		Joint Colonial Fund	85,714.30	
Excess Assets over			Loan ...	400.00	
Liabilities	39,997.71		Cash in hand \$171,988.14		
			" " Bank <u>950,436.50</u>	1,122,424.64	
	<u>1,264,811.28</u>			<u>1,264,811.28</u>	
	=====			=====	

Sd. D.H.Trumble  
Treasurer, Brunei.

76  
ACCOUNTS OF CASH RECEIPTS AND PAYMENT FROM 1st Jan. to 31st Mar. 1947.

RECEIPTS

Balance 1st January, 1947

\$921,124.19

A. -Head of Revenue

Customs	...	...	\$123,106.75
Licences & Excise	...	...	16,542.33
Municipal	...	...	4,309.73
Courts	...	...	705.03
Surveys	...	...	1,997.05
General	...	...	6,297.00
Posts & Telegraphs	...	...	105,675.08
Electrical	...	...	1,483.68
Land Revenue & Oil Royalties			9,024.33
Interest	...	...	17,550.88
Premia and Land Sales	...	...	2.00

Total, Revenue.

286,854.66

B. -Other Receipts

Advance	...	...	11,276.36
Suspense	...	...	321,908.15
Deposit	...	...	74,936.92
Cash in Transit	...	...	510,736.50
Crown Agents current	...	...	5,748.69
Joint Colonial Fund	...	...	0,571.43
Loan	...	...	100.00

Total, Receipts

933,278.05

Total, Receipts with Opening Balance

.....

\$2,141,256.90  
 =====

Sd. D.H. Trumble

Treasurer,  
BRUNEI.



PAYMENTS

A.- Head of Expenditure

1. Pensions, Retired Allowances, } Gratuities etc.	...	\$9,937.20	
2. H. the Sultan	...	8,596.26	
3. Ministers	...	4,110.00	
4. British Resident	...	5,326.74	
5. Assistant Resident	...	657.40	
6. Agriculture	...	15,613.26	
7. Audit	...	1,118.25	
8. Courts	...	1,192.00	
9. Customs & Marine	...	12,663.82	
10. Education	...	9,748.64	
11. Electrical	...	2,132.76	
12. Forests	...	3,790.74	
13. Land & District Offices	...	10,480.28	
14. Medical & Health	...	16,660.50	
15. Miscellaneous Services	...	79,701.98	
16. Municipal	...	5,565.96	
17. Police & Prisons	...	13,537.70	
18. Posts & Telegraphs	...	6,836.95	
19. Religious	...	675.00	
20. Treasury	...	1,798.50	
21. Public Works Department	...	36,713.01	
Total Expenditure			\$246,856.95

B. -Other Payments

Advances	...	61,767.28	
Suspense	...	63,280.74	
Deposit	...	29,874.95	
Cash in Transit	...	510,736.50	
Crown Agents Current	...	11,530.11	
Joint Colonial Fund	...	94,285.73	
Loan	...	500.00	
Total Payments			\$771,975.31
			1,018,832.26
Balance 31.3.42			1,122,424.64
Total Payments with closing Balance			2,141,256.90

Intd. D.H.T.  
Treasurer, BRUNEI.

Ref: No.(4) in B.T. 15/1947.

The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the second quarter of 1947:

- (a) Surplus and Deficit Account.
- (b) Assets and Liabilities.
- (c) Account of Cash Receipts and Payments.

2. Revenue. The two main items paid into revenue were both received from the British Malayan Petroleum Co. and were in respect of Customs duties (\$200,000) and Oil Royalties (\$233,000). This latter figure is disappointing as it was estimated that production would be larger in the first quarter than it has been. This payment represents the royalties payable for the half-year ending 28 February 1947 and therefore includes the lower production months of 1946. Production has stepped up considerably during this quarter and should continue to do so. It follows therefore that higher revenue producing months will be at the end of this year but payment therefore will not be received until 1948. The next and last payment for this year will be made in September. The Oil Royalty actually received may therefore prove to be considerably less than shown in this year's Estimates in spite of increased production. This will be accentuated by the fact that the new arrangement by which Royalty will be paid in kind did not come into effect until 12 August. This arrangement almost doubles the rate of royalty but has become effective later than expected and will be reflected for only six weeks of the revenue received this year i.e. up to 30 September.

3. Revenue in general has exceeded expectations but this excess will probably be off-set by the recent legislation which exempts from import duty machinery and plant imported as replacements for similar materials destroyed or damaged during the war.

4. Expenditure. There is nothing of exceptional interest under this head. The main item is \$118,000 on account of P.W.Dept. This represents part of the erection programme. In general expenditure is going according to plan but it is not yet certain that materials will arrive in time to complete all the Public Works for which Estimates were made.

5. There has been a large payment "below the line" amounting to some \$308,000 in respect of the repayment of cash taken over from the B.M.A.

6. The prospects are sound. I am still of the opinion that after taking into consideration all the factors the State's budget will balance at the close of the year.

Sd. D. Trumble

Treasurer, Brunei.

Brunei, 30th August, 1947.



COPY

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STATE OF BRUNEI  
SURPLUS AND DEFICIT ACCOUNT

April - June, 1947.

1947		
June 30 - To Expenditure	By Revenue	
April - June) 45,607.54	April - June	753,968.45
Balance 294,360.91		
<u>\$753,968.45</u>		<u>\$753,968.45</u>

ASSETS AND LIABILITIES FOR 2nd Quarter, 1947.

<u>Liabilities.</u>		<u>Assets</u>	
Cash balance 31.3.47	1,122,424.64	Advance	288,431.08
Suspense	337,210.95	Deposit	677.62
Loan	14,601.22	Cash in hand	
		30,446.92	
Cash in Transit	34,000.-	Cash in Bank	
		<u>1,486,255.88</u>	
Crown Agents c.a.	3,213.78		1,516,702.80
Excess Assets over Liabilities			
	294,360.91		
<u>\$1,805,811.50</u>			<u>\$1,805,811.50</u>

Sd. D. Trumble.



COPY

100

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENT FROM 1st APRIL TO 30th JUNE 1947.

RECEIPTS

Balance on 31st March 1947

1,122,424.64

A. Head of Revenue

Customs	\$338,485.47	
Licences & Excise	\$ 19,783.73	
Municipal	9,955.54	
Courts	1,181.65	
Surveys	107.46	
General	62,489.69	
Posts & Telegraphs	46,764.23	
Electrical	1,283.85	
Land revenue & oil		
royalties	253,410.73	
Cession money	1,826.72	
Interest	18,651.38	
Premia & land sales	28.-	
Total revenue		753,968.45

B. OTHER RECEIPTS

Advance	24,232.87	
Suspense	428,434.98	
Deposit	177,723.89	
Loan	14,601.22	
Cash in transit	1,114,030.02	
Crown Agents current	61,956.82	
Joint Colonial Fund	308,571.43	
Opium Revenue Repl. Fund	7,951.25	
General Reserve Fund	44,162.36	
Total receipts		2,181,664.84

Total Receipts with Opening Balance

\$4,058,057.93

Sd. D. Trumble.

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STATE OF BRUNEI

PAYMENTS

A. HEAD OF EXPENDITURE

1. Pensions, Retired Allces etc.	37,469.98
2. H.H. the Sultan	15,602.69
3. Ministers	3,510.-
4. British Resident	5,127.76
5. Assistant Resident	4,093.95
6. Agriculture	22,315.31
7. Audit	1,255.90
8. Courts	1,232.-
9. Customs and Marine	19,411.04
10. Education	14,879.47
11. Electrical	5,608.82
12. Forests	5,714.89
13. Land and District Offices	36,541.42
14. Medical and Health	19,600.54
15. Miscellaneous services	98,641.31
16. Municipal	17,088.43
17. Police and Prisons	17,828.79
18. Posts and Telegraphs	12,302.33
19. Religious	711.27
20. Treasury	1,813.50
21. Public works Department	118,858.14
Total Expenditure	

459,607.54

B. OTHER PAYMENTS

Advances	312,663.95
Suspense	91,224.03
Deposit	178,401.51
Loan	-
Cash in transit	1,080,030.02
Crown Agents c.a.	58,743.04
Joint Col. Fund	308,571.43
Opium Rev. Repl. Res. fund	7,951.25
General Reserve fund	44,162.36
Total Payments	

2,081,747.59

2,541,355.13

1,516,702.80

Balance on 30.6.47

Total payments with closing balance 4,058,057.93

Sd. D. Trumble.



Ref: No. (4) in B.T. 15/1947. 102

The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the second Quarter of 1947:

- (a) Surplus and Deficit Account.
- (b) Assets and Liabilities.
- (c) Account of Cash Receipts and Payments.

2. Revenue. The two main items paid into revenue were both received from the British Malayan Petroleum Co. and were in respect of Customs duties (\$200,000) and Oil Royalties (\$233,000). This latter figure is disappointing as it was estimated that production would be larger in the first Quarter than it has been. This payment represents the royalties payable for the half-year ending 28 February 1947 and therefore includes the lower production months of 1946. Production has stepped up considerably during this Quarter and should continue to do so. It follows therefore that higher revenue producing months will be at the end of this year but payment therefore will not be received until 1948. The next and last payment for this year will be made in September. The Oil Royalty actually received may therefore prove to be considerably less than shown in this year's Estimates in spite of increased production. This will be accentuated by the fact that the new arrangement by which Royalty will be paid in kind did not come into effect until 12 August. This arrangement almost doubles the rate of royalty but has become effective later than expected and will be reflected for only six weeks of the revenue received this year i.e. up to 30 September.

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6. The prospects are sound. I am still of the opinion that after taking into consideration all the factors the State's budget will balance at the close of the year.

Sd. D. Trumble

Treasurer, Brunei.

Brunei, 30th August, 1947.



COPY

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STATE OF BRUNEI  
SURPLUS AND DEFICIT ACCOUNT

April - June, 1947.

1947	June 30 - To Expenditure		By Revenue	
	April - June)	45,607.54	April - June	753,968.45
	Balance	<u>234,360.91</u>		
		<u>\$753,968.45</u>		<u>\$753,968.45</u>

ASSETS AND LIABILITIES FOR 2nd Quarter, 1947.

<u>Liabilities.</u>		<u>Assets</u>	
Cash balance 31.3.47	1,122,424.64	Advance	288,431.08
Suspense	337,210.95	Deposit	677.62
Loan	14,601.22	Cash in hand	
		30,446.92	
Cash in Transit	34,000.-	Cash in Bank	
		<u>1,486,255.88</u>	
Crown Agents c.a.	3,213.78		1,516,702.80
Excess Assets over Liabilities			
	<u>294,360.91</u>		
	<u>\$1,805,811.50</u>		<u>\$1,805,811.50</u>

sd. D. Trumble.

COPY

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STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENT FROM 1st APRIL TO 30th JUNE 1947.

RECEIPTS

Balance on 31st March 1947 1,122,424.64

A. Head of Revenue

Customs	\$338,485.47	
Licences & Excise	\$ 19,783.73	
Municipal	9,955.54	
Courts	1,181.65	
Surveys	107.46	
General	62,489.69	
Posts & Telegraphs	46,764.23	
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Cession money	1,826.72	
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Premia & land sales	28.-	
Total revenue		753,968.45

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Suspense	428,434.98	
Deposit	177,723.89	
Loan	14,601.22	
Cash in transit	1,114,030.02	
Crown Agents current	61,956.82	
Joint Colonial Fund	308,571.43	
Opium Revenue Repl. Fund	7,951.25	
General Reserve Fund	44,162.36	
Total receipts		2,181,664.84

Total Receipts with Opening Balance \$4,058,057.93

Sd. D. Trumble.



105

STATE OF BRUNEI

PAYMENTS

A. HEAD OF EXPENDITURE

1. Pensions, Retired Allces etc.	37,469.98	
2. H.H. the Sultan	15,602.69	
3. Ministers	3,510.-	
4. British Resident	5,127.76	
5. Assistant Resident	4,093.95	
6. Agriculture	22,315.31	
7. Audit	1,255.90	
8. Courts	1,232.-	
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12. Forests	5,714.89	
13. Land and District Offices	36,541.42	
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17. Police and Prisons	17,828.79	
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Total Expenditure		459,607.54

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Loan	-	
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Crown Agents c.a.	58,743.04	
Joint Col. Fund	308,571.43	
Opium Rev. Repl. Res. fund	7,951.25	
General Reserve fund	44,162.36	
Total Payments		2,081,747.59
		2,541,355.13
Balance on 30.6.47		1,516,702.80
Total payments with closing balance		4,058,057.93

Sd. D. Trumble.



The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the first quarter of 1947:-

- (a) Surplus and Deficit Account
- (b) Assets and Liabilities
- (c) Account of Cash receipts and payments.

2. In reviewing the State's Revenue for this period it will be observed that the sum actually credited is \$286,854. This figure however is by no means representative of the revenue earned. Import duties on account of the British Malayan Petroleum Co. amounting to \$220,000 will be credited in the second quarter. Oil Royalties amounting to \$233,183 covering the period 1st Sept 1946 - 28th Feb. 1947 were credited in April to this Government's account with the Crown Agents in London.

3. A windfall in the nature of a new issue of Brunei stamps accounts for the considerable increase in revenue from Posts & Telegraphs.

4. On 15 Jan. 1947 the Hongkong & Shanghai Bank opened a branch in Brunei Town and in April a further branch opened in Kuala Belait in proximity to the British Malayan Petroleum Co. This State immediately opened accounts with both branches and paid in all available cash. The effect of this action is of course reflected in the accounts. Cash in transit rises to \$510,000. Advances drop to \$11,000 as the Oil Co. is no longer supplied with cash by Government.

5. Expenditure by P.W.D. has not yet got into its stride as the completion of works will naturally draw nearer as the year progresses

6. Expenditure under the head of Suspense has been low because settlement for supplies has been made only in small part for this period.

7. Supplementary Warrants amounting to \$115,000 have been issued during the first quarter. It must be pointed out however that \$80,000 from this sum is in respect of an indent on the Crown Agents which cannot be fulfilled this year but in order to ensure delivery one must indent far ahead and it is assumed that provision must be made before indents may be despatched.

8. At the time of writing further Supplementary Warrants have been applied for amounting to some \$270,000 the large majority of which is in respect of High Cost of Living Allowances.

9. It is anticipated that even more money may be required for expenditure on Public Works etc. in view of the capricious prices ruling in this State and the general lack of data on which to base sound estimates of the cost of materials throughout the World.

10. I think my former recommendation that nothing should be credited to Reserve this year will prove wise and that the State will survive these unpredictable demands on its revenue with a surplus but not a very big one.

Sd. D.H. Trumble.  
State Treasurer,  
Brunei.

Brunei, 21 May, 1947.

COPY

SURPLUS AND DEFICIT ACCOUNT

January - March, 1947.

107

1947				
March 31 -	To Expenditure		By Revenue	
	(Jan.-Mar.47)	\$246,856.95	(Jan.- Mar. 47)	\$286,854.66
	Balance	<u>39,997.71</u>		
		\$286,854.66		<u>\$286,854.66</u>
		=====		=====

ASSETS AND LIABILITIES FOR 1st Quarter, 1947

<u>Liabilities</u>			<u>Assets</u>		
Cash Balance 1.1.47	\$221,124.19		Crown Agents current		\$5,701.42
Suspense       ...	258,627.41		Advance           ...		50,490.92
Deposit       ...	45,061.97		Joint Colonial Fund		85,714.30
Excess Assets over			Loan               ...		400.00
Liabilities	39,997.71		Cash in hand "171,226.14		
			"     "   Bank <u>950,436.50</u>		1,122,424.64
					=====
	<u>1,264,811.28</u>				1,264,811.28
	=====				=====

Sd. D.H.Trumble  
Treasurer, Branci.



ACCOUNTS OF CASH RECEIPTS AND PAYMENT FROM 1st Jan. to 31st Mar. 1947.

RECEIPTS

Balance 1st January, 1947 \$921,124.19

A. -Head of Revenue

Customs	...	...	\$123,106.75	
Licences & Excise	...	...	16,542.33	
Municipal	...	...	4,389.73	
Courts	...	...	785.03	
Surveys	...	...	1,997.05	
General	...	...	6,297.00	
Posts & Telegraphs	...	...	105,675.88	
Electrical	...	...	1,483.68	
Land Revenue & Oil Royalties			9,024.33	
Interest	...	...	17,550.88	
Premia and Land Sales	...	...	2.00	
Total, Revenue.				286,854.66

B. -Other Receipts

Advance	...	...	11,276.36	
Suspense	...	...	321,908.15	
Deposit	...	...	74,936.92	
Cash in Transit	...	...	510,736.50	
Crown Agents current	...	...	5,748.69	
Joint Colonial Fund	...	...	8,571.43	
Loan	...	...	100.00	
Total, Receipts				933,278.05

Total, Receipts with Opening Balance ..... \$2,141,256.90

Sd. D.H. Trumble  
Treasurer,  
BRUNEI.



PAYMENTS

A.- Head of Expenditure

1. Pensions, Retired Allowances, } Gratuities etc.	...	\$9,937.20	
2. H. H. the Sultan	...	8,596.26	
3. Ministers	...	4,110.00	
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5. Assistant Resident	...	657.40	
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16. Municipal	...	5,565.96	
17. Police & Prisons	...	13,537.70	
18. Posts & Telegraphs	...	6,836.95	
19. Religious	...	675.00	
20. Treasury	...	1,798.50	
21. Public Works Department	...	<u>36,713.01</u>	
Total Expenditure			\$246,856.95

B. -Other Payments

Advances	...	61,767.28	
Suspense	...	63,280.74	
Deposit	...	29,874.95	
Cash in Transit	...	510,736.50	
Crown Agents Current	...	11,530.11	
Joint Colonial Fund	...	94,285.73	
Loan	...	<u>500.00</u>	
Total Payments			\$771,975.31
			<u>1,018,832.26</u>
Balance 31.3.42			<u>1,122,424.64</u>
Total Payments with closing Balance			<u>2,141,256.90</u>

Intd. D.H.T.  
Treasurer, BRUNEI.

The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the first Quarter of 1947:-

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Sd. D.H.Trumble.  
State Treasurer,  
Brunei.

Brunei, 21 May, 1947.



COPY

SURPLUS AND DEFICIT ACCOUNT

January - March, 1947.

1947				
March 31	- To Expenditure		By Revenue	
	(Jan.-Mar.47)	\$246,856.95	(Jan.- Mar. 47)	\$286,854.66
	Balance	<u>39,997.71</u>		<u>                    </u>
		\$286,854.66		\$286,854.66
		=====		=====

ASSETS AND LIABILITIES FOR 1st Quarter, 1947

<u>Liabilities</u>		<u>Assets</u>	
Cash Balance 1.1.47	\$921,124.19	Crown Agents current	\$5,781.42
Suspense ...	258,627.41	Advance ...	50,490.92
Deposit ...	45,061.97	Joint Colonial Fund	85,714.30
Excess Assets over Liabilities	39,997.71	Loan ...	400.00
		Cash in hand	\$171,988.14
		" " Bank	<u>950,436.50</u>
			1,122,424.64
	<u>1,264,811.28</u>		<u>                    </u>
	=====		=====

Sd. D.H.Trumble  
Treasurer, Brunei.



ACCOUNTS OF CASH RECEIPTS AND PAYMENT FROM 1st Jan. to 31st Mar. 1947.

RECEIPTS

Balance 1st January, 1947 \$921,124.19

A. -Head of Revenue

Customs	...	...	\$123,106.75	
Licences & Excise	...	...	16,542.33	
Municipal	...	...	4,389.73	
Courts	...	...	785.03	
Surveys	...	...	1,997.05	
General	...	...	6,297.00	
Posts & Telegraphs	...	...	105,675.88	
Electrical	...	...	1,483.68	
Land Revenue & Oil Royalties			9,024.33	
Interest	...	...	17,550.88	
Premia and Land Sales	...	...	2.00	
Total, Revenue.				286,854.66

B. -Other Receipts

Advance	...	...	11,276.36	
Suspense	...	...	321,908.15	
Deposit	...	...	74,936.92	
Cash in Transit	...	...	510,736.50	
Crown Agents current	...	...	5,748.69	
Joint Colonial Fund	...	...	8,571.43	
Loan	...	...	100.00	
Total, Receipts				933,278.05

Total, Receipts with Opening Balance ..... \$2,141,256.90

Sd. D.H. Trumble  
Treasurer,  
BRUNEI.

PAYMENTS

A.- Head of Expenditure

1. Pensions, Retired Allowances, ) Gratuities etc. )	...	\$9,937.20	
2. H. H. the Sultan	...	8,596.26	
3. Ministers	...	4,110.00	
4. British Resident	...	5,326.74	
5. Assistant Resident	...	657.40	
6. Agriculture	...	15,613.26	
7. Audit	...	1,118.25	
8. Courts	...	1,192.00	
9. Customs & Marine	...	12,663.82	
10. Education	...	9,748.64	
11. Electrical	...	2,132.76	
12. Forests	...	3,790.74	
13. Land & District Offices	...	10,480.28	
14. Medical & Health	...	16,660.50	
15. Miscellaneous Services	...	79,701.98	
16. Municipal	...	5,565.96	
17. Police & Prisons	...	13,537.70	
18. Posts & Telegraphs	...	6,836.95	
19. Religious	...	675.00	
20. Treasury	...	1,798.50	
21. Public Works Department	...	<u>36,713.01</u>	
Total Expenditure			\$246,856.95

B. -Other Payments

Advances	...	61,767.28	
Suspense	...	63,280.74	
Deposit	...	29,874.95	
Cash in Transit	...	510,736.50	
Crown Agents Current	...	11,530.11	
Joint Colonial Fund	...	94,285.73	
Loan	...	<u>500.00</u>	
Total Payments			\$771,975.31
			<u>1,018,832.26</u>
Balance 31.3.42			<u>1,122,424.64</u>
Total Payments with closing Balance			<u>2,141,256.90</u>

Treasury,  
Brunei,

29th March, 1948.

The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the fourth quarter of 1947

- (A) Surplus and Deficit Account
- (B) Assets and Liabilities.
- (C) Account of Gas Receipts and Payments.

2. Revenue. Customs Revenue is exceptionally high this quarter. This is partly due to the response by the British Malayan Petroleum Co. to pay all duties outstanding at the close of the year and partly due to the arrival of a very large amount of dutiable equipment.

An unestimated item of \$419,000 was received from the Malayan Currency Board in respect of currency profits. Oil royalties amounted to £751,000

3. Expenditure. Expenditure on behalf of medical services - public works was considerably less than anticipated owing to the non-arrival of materials.

4. Prospects remain sound.

*S. Linn*  
SECRETARY  
BRUNEI



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STATE OF BRUNEI

SURPLUS AND DEFICIT ACCOUNT

October to December 1947

1947  
December  
30.

To expenditure  
balance

617,848.74  
1,996,551.83  
2,614,200.57  
=====

By Revenue

2,614,200.57

2,614,200.57  
=====

(B)

ASSETS AND LIABILITIES FOR 4th Quarter, 1947

Liabilities

Cash balance on 30.9.47	1,494,152.68
Expense	384,085.36
Loan	450.-
Advance	49,862.82
Investment - General Res. Fund	1,015.46
Brown Agents	1,161.64
Excess Assets over Liabilities	<u>1,996,551.83</u>
	<u>3,927,279.79</u> =====

Assets

Deposit	8,535.71
Cash in transit	45,618.73
Joint Colonial Fund	411,428.57
General Res. fund	1,015.46
Cash in hand	6,404.70
Cash in bank	3,454,276.62
	<u>3,927,279.79</u> =====

(C)

## STATE OF BHARATI

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FOR 1st October to 31st Dec. 1947

RECEIPTS	Balance on 30th September 1947	1,494,152.68
A. Head of Revenue		
	Customs	1,314,403.54
	Licence & Excise	14,382.49
	Municipal	5,998.51
	Courts	1,296.75
	Surveys	17.83
	General	7,344.64
	Posts & Telegraphs	40,164.60
	Electrical	1,252.84
	Land Revenue & Oil royalties	783,243.68
	Interest	27,059.12
	Currency profits	419,028.82
	Premia & Land sales	7.75
	Total Revenue	2,614,200.57
B. Other Receipts		
	Deposits	39,314.35
	Advance	57,509.44
	Loans	450.00
	Suspense	683,135.09
	Cash in transit	904,317.87
	Crown Agents Current a/c	5,084.39
	Opium Rev. Repl. Res. fund	1,009.07
	General Reserve fund	84,646.29
	Investment: General Res. fund	7,221.71
	Surplus fund	713.82
	Total Receipts with Opening balance	1,671,686.05
		<u>15,283,039.30</u>

## PAYMENTS

A. Head of Expenditure		
	Pensions, Retired Alice etc.	10,524.18
	S.H. the Sultan	15,473.05
	Ministers	5,953.19
	British Resident	5,797.29
	Assistant Resident	3,299.88
	Agriculture	19,449.21
	Audit	1,823.29
	Courts	1,735.00
	Customs and Marine	26,051.39
	Education	16,395.21
	Electrical	5,924.04
	Forests	5,630.96
	Land & District Offices	21,090.91
	Medical & Health	42,687.39
	Miscellaneous Services	100,831.59
	Municipal	11,629.88
	Police & Prisons	31,604.46
	Posts & Telegraphs	53,813.81
	Religious Affairs	796.20
	Treasury	1,821.50
	Public Works Department	235,316.31
	Total Expenditure	617,648.74
B. Other Payments		
	Advance	7,646.62
	Suspense	299,050.33
	Deposit	47,850.06
	Cash in transit	1,009,936.60
	Crown Agents C/A	3,902.75
	Joint Colonial Fund	411,428.57
	Opium Rev. Repl. Res. Fund	1,605.07
	General Reserve Fund	83,630.83
	Investment: General Res. fund	6,206.25
	Surplus fund	713.82
	Total payments	1,704,709.24
	Balance on 31.12.47	2,322,357.98
		<u>3,460,681.32</u>
	Total Payments with Closing Balance	<u>\$5,783,039.30</u>

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Treasury,  
Brunei,

29th March, 1948.

The British Resident,  
Brunei.

-----  
with reference to the State's financial position and prospects, I enclose herewith the following statements for the fourth quarter of 1947

- (A) Surplus and Deficit Account
- (B) Assets and Liabilities.
- (C) Account of Cash Receipts and Payments.

2. Revenue. Customs revenue is exceptionally high this quarter. This is partly due to the response by the British Malayan Petroleum Co. to pay all duties outstanding before the close of the year and partly due to the arrival of a very large amount of dutiable equipment.

An unestimated item of 749,000 was received from the Malayan Currency Board in respect of currency profits. Oil royalties amounted to 761,000

3. Expenditure. Expenditure on behalf of medical services - public works was considerably less than anticipated owing to the non-arrival of materials.

4. Prospects remain sound.

*S. Lunn*



(A)

STATE OF MONTANA  
GENERAL AND SPECIAL FUND  
October to December 1947

1947				
December				
30.	To opening balance	617,848.74	By Revenue	2,614,200.57
		<u>1,996,541.83</u>		<u>12,614,200.57</u>
		2,614,200.57		

(B)

ASSETS AND LIABILITIES FOR AGS Quarter, 1947

<u>Liabilities</u>		<u>Assets</u>	
last balance on 90.9.47	11,494,153.09	Deposit	8,935.71
expense	384,385.38	Cash in transit	48,616.73
loan	450.-	Joint Colonial	111,428.57
advance	49,802.87	General Ser. Fund	1,015.46
Investment - General Ser. Fund	1,015.40	Cash in hand	8,404.70
from Agents	1,141.04	Cash in bank	3,424,275.82
Excess Assets over Liabilities	<u>2,200,171.09</u>		
	13,694,324.79		<u>1,927,275.79</u>

(C)

Balance on 31st September 1947 1,944,490.57

### A. Receipts

Cash	1,944,490.57
Dividend & interest	14,312.47
Municipal	9,528.11
Courts	1,275.75
Surveys	17.13
General	7,344.04
Post & Telegraphs	10,101.50
Electrical	1,252.72
Land Revenue & Land royalties	78,213.08
Interest	27,019.12
Currency profits	619,027.12
Forests & Land sales	1.72
<b>Total Receipts</b>	<b>2,744,490.57</b>

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### B. Disbursements

General	22,314.15
Dividend	27,509.44
Loans	400.00
Surveys	253,135.37
Cash in transit	50,317.57
Group Agents Current a/c	5,304.37
Police Dev. Capital Fund	1,405.07
General Reserve Fund	84,646.59
Investment: General Dev. Fund	7,221.71
Surplus Fund	713.22
<b>Total Disbursements with Opening Balance</b>	<b>1,674,586.05</b>

1,674,586.05  
1,711,229.24

### C. Expenditure

#### 1. Cost of Administration

Salaries, retired allowances etc.	10,524.14
S.S. the Sultan	13,470.05
Ministers	5,757.27
British Resident <span style="margin-left: 20px;">X</span>	5,953.19
Assistant Resident	3,275.24
Agriculture	19,449.21
Admit	1,523.29
Courts	1,735.32
Customs and Marine	26,051.35
Education	10,375.21
Electrical	5,524.04
Forests	5,030.96
Land & District Offices	21,090.91
Medical & Health	42,227.39
Miscellaneous Services	100,811.34
Municipal	11,029.48
Police & Prisons	31,006.46
Post & Telegraphs	53,416.21
Religious Affairs	790.23
Treasury	1,821.50
Public Works Department	234,346.11
<b>Total Expenditure</b>	<b>617,548.74</b>

#### 2. Other Payments

Advance	7,045.82
Surveys	253,090.33
Deposit	47,850.00
Cash in transit	1,006,976.60
Group Agents C/A	3,002.75
Joint Colonial Fund	411,428.57
Police Dev. & L. Res. Fund	1,405.07
General Reserve Fund	83,630.83
Investment: General Dev. Fund	6,200.25
Surplus Fund	713.22
<b>Total Payments</b>	<b>1,704,878.24</b>

Balance on 31.12.47

Total Payments with Closing Balance

1,704,878.24  
2,212,577.78  
3,403,571.32  
11,713,031.30

STATE OF BRUNEI

SURPLUS AND DEFICIT ACCOUNT

July to September 1947

120

1947

September 30	To expenditure	469,710.14	By Revenue	734,950.22
	Balance	265,240.08		
		<u>734,950.22</u>		<u>734,950.22</u>

ASSETS AND LIABILITIES FOR 3rd Quarter 1947

<u>Liabilities</u>		<u>Assets</u>	
Cash balance on 30.6.47	1,516,702.80	Suspense	343,426.30
Deposit	7,379.18	Advance	21,266.92
Loan	375.21	Crown Agents C/A	2,470.10
Cash in transit	11,618.73	Cash in hand	60,260.44
Joint Colonial Fund	60,000.-	Cash in Bank	1,433,891.24
Excess Assets over Liabilities			<u>1,494,152.68</u>
	<u>265,240.08</u>		<u>1,861,316.00</u>
	<u>1,861,316.00</u>		

*S. Trumble*  
 (Sd) S. TRUMBLE.  
 TREASURER.  
 BRUNAI



STATE OF BRUNEI

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ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st JULY to 30th Sept. 1947

RECEIPTS

Balance on 30th June, 1947			£1,516,702.80
<u>A. Head of Revenue</u>			
Customs	...	...	584,058.51
Licences & Excise	...	...	20,392.25
Municipal	...	...	8,212.99
Courts	...	...	1,514.08
Surveys	...	...	89.20
General	...	...	4,260.40
Posts & Telegraphs	...	...	49,135.48
Electrical	...	...	1,170.33
Land Revenue	...	...	19,592.61
Cession money	...	...	204.41
Interest	...	...	45,710.96
Premia and Land sales	...	...	609.-
Total Revenue			734,950.22
<u>B. Other Receipts</u>			
Advance	...	...	8,620.40
Suspense	...	...	553,113.53
Deposit	...	...	53,830.44
Loan	...	...	2,375.21
Cash in transit	...	...	1,409,133.-
Crown Agents current account	...	...	1,033.58
Joint Colonial Fund	...	...	60,000.-
Opium Revenue Repl. Fund	...	...	3,675.89
General Reserve Fund	...	...	46,690.18
Total Other Receipts			2,138,472.23
Total Receipts with Opening Balance			£4,390,125.25

PAYMENT

<u>A. Head of Expenditure</u>			
1. Pensions, Retired Allice etc.			£27,414.07
2. H.M. the Sultan			14,552.34
3. Ministers			4,931.79
4. British Resident			16,096.48
5. Assistant Resident			4,573.53
6. Agriculture			18,685.97
7. Audit			1,372.50
8. Courts			1,337.-
9. Customs and Marine			19,218.68
10. Education			14,995.04
11. Electrical			4,216.34
12. Forests			7,068.24
13. Land & District Offices			8,828.90
14. Medical and Health			17,615.66
15. Miscellaneous Services			90,003.72
16. Municipal			10,925.94
17. Police & Prisons			18,059.02
18. Posts & Telegraphs			10,659.32
19. Religious affairs			715.90
20. Treasury			1,814.50
21. Public Works Department			175,625.20
Total expenditure			469,710.14
<u>B. Other Payments</u>			
Advance			29,887.32
Suspense			896,539.83
Deposit			46,451.26
Loan			2,000.-
Cash in transit			1,397,514.27
Crown Agents current a/c			3,503.68
Opium Revenue Repl. Fund			3,675.89
General Reserve Fund			46,690.18
Total other payments			2,426,262.43
Total Payments			2,895,972.57
Balance on 31.9.1947			1,494,152.68
Total Payments with Closing Balance			£4,390,125.25

D. Trumble  
(Sgd) D. TRUMBLE  
TREASURER  
BRUNEI

The British Resident,  
Brunei.

With reference to the State's Financial position and prospects, I enclose herewith the following statements for the third quarter of 1947:

- (a) Surplus and Deficit account.
- (b) Assets and liabilities.
- (c) Account of Cash receipts and payments.

2. Revenue. Customs revenue is unexpectedly higher this quarter than last. The increase of £250,000 is due to large imports by the British Borneo Petroleum Coy. in connection with its oilfield development project.

3. Expenditure. Expenditure has been normal with the exception of that under P.W.D. which is lower than expected owing to non-arrival of goods.

4. All royalties accruing during this period amounted to £761,000 and will be shown in the last quarter's return.

5. Prospects remain sound.

Brunei Treasury,  
Brunei, 12th Nov., 1947.

*D. Sumner*  
SECRETARY.  
S. O. P. R.



STATE OF BRUNEI

SURPLUS AND DEFICIT ACCOUNT

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July to September 1947

1947				
September 30	To expenditure	\$469,710.14	By Revenue	\$734,950.22
	Balance	265,240.08		
		<u>\$734,950.22</u>		<u>\$734,950.22</u>

ASSETS AND LIABILITIES FOR 3rd Quarter 1947

<u>Liabilities</u>		<u>Assets</u>	
Cash balance on 30.6.47	\$1,516,702.80	Suspense	\$343,426.30
Deposit	7,379.18	Advance	21,266.92
Loan	375.21	Crown Agents C/A	2,470.10
Cash in transit	11,618.73	Cash in hand	
Joint Colonial Fund	60,000.-	60,260.44	
Excess Assets over Liabilities		Cash in Bank	
		<u>1,433,894.24</u>	
	<u>265,240.08</u>		<u>1,494,152.68</u>
	<u>\$1,861,316.00</u>		<u>\$1,861,316.00</u>

*D. Trumble*  
 (Sgd) D. TRUMBLE.  
 TREASURER  
 BRUNEI



## STATE OF BRUNEI

124 (C)

## ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st JULY to 30th Sept. 1947

RECEIPTS

Balance on 30th June, 1947			1,516,702.80
<u>A. Head of Revenue</u>			
Customs	...	...	584,058.51
Licences & Excise	...	...	20,392.25
Municipal	...	...	8,212.99
Courts	...	...	1,514.08
Surveys	...	...	89.20
General	...	...	4,260.40
Posts & Telegraphs	...	...	49,135.48
Electrical	...	...	1,170.33
Land Revenue	...	...	19,592.61
Cession money	...	...	204.41
Interest	...	...	45,710.96
Premia and Land sales	...	...	609.-
Total Revenue			734,950.22
<u>B. Other Receipts</u>			
Advance	...	...	8,620.40
Suspense	...	...	553,113.53
Deposit	...	...	53,830.44
Loan	...	...	2,375.21
Cash in transit			1,409,133.-
Crown Agents current account			1,033.58
Joint Colonial Fund			60,000.-
Opium Revenue Repl. Fund			3,675.89
General Reserve Fund			46,690.18
Total Other Receipts			2,138,472.23
Total Receipts with Opening Balance			4,690,125.25

PAYMENTS

<u>A. Head of Expenditure</u>			
1. Pensions, Retired Alice etc.			27,414.07
2. H.H. the Sultan			14,552.34
3. Ministers			4,931.79
4. British Resident			16,096.48
5. Assistant Resident			4,573.53
6. Agriculture			18,685.97
7. Audit			1,372.50
8. Courts			1,337.-
9. Customs and Marine			19,218.68
10. Education			14,995.04
11. Electrical			4,216.34
12. Forests			7,068.24
13. Land & District Offices			8,828.90
14. Medical and Health			17,615.66
15. Miscellaneous Services			90,003.72
16. Municipal			10,925.94
17. Police & Prisons			18,059.02
18. Posts & Telegraphs			10,659.32
19. Religious affairs			715.90
20. Treasury			1,814.50
21. Public Works Department			175,625.20
Total expenditure			469,710.14
<u>B. Other Payments</u>			
Advance			29,887.32
Suspense			896,539.83
Deposit			46,451.26
Loan			2,000.-
Cash in transit			1,397,514.27
Crown Agents current a/c			3,503.68
Opium Revenue Repl. Fund			3,675.89
General Reserve Fund			46,690.18
Total other payments			2,426,262.43
Total Payments			2,895,972.57
Balance on 31.9.1947			1,494,152.68
Total Payments with Closing Balance			4,390,125.25

S. Trumble  
(Sgd) D. TRUMBLE.  
TREASURER  
BRUNEI



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END

The British Resident,  
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the third Quarter of 1947:

- (a) Surplus and Deficit Account.
- (b) Assets and Liabilities.
- (c) Account of Cash Receipts and Payments.

2. Revenue. Customs Revenue is unexpectedly higher this quarter than last. The increase of \$250,000 is due to large imports by the British Malayan Petroleum Coy. in connection with its oilfield development project.

3. Expenditure. Expenditure has been normal with the exception of that under P.W.D. which is lower than expected owing to non-arrival of goods.

4. Oil royalties accruing during this period amounted to \$761,000 and will be shown in the last Quarter's Return.

5. Prospects remain sound.

Brunei Treasury,  
Brunei, 12th Nov., 1947.

*S. Sumalee*  
TREASURER.  
BRUNEI



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Financial Estimates: 1947. 1947. MS Records of the British Colonial Office CO 943/1/15. The National Archives (Kew, United Kingdom). State Papers Online Colonial, [link.gale.com/apps/doc/FVNFOR185727419/SPOC?u=omni&sid=bookmark-SPOC&pg=1](https://link.gale.com/apps/doc/FVNFOR185727419/SPOC?u=omni&sid=bookmark-SPOC&pg=1). Accessed 20 Dec. 2024.